

2002-03 Child Nutrition Financials by School District

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District #	District Name
058	ABERDEEN SCHOOL DISTRICT
381	AMERICAN FALLS JOINT SCHOOL DISTRICT
394	AVERY SCHOOL DISTRICT
072	BASIN SCHOOL DISTRICT
033	BEAR LAKE COUNTY SCHOOL DISTRICT
055	BLACKFOOT SCHOOL DISTRICT
061	BLAINE COUNTY SCHOOL DISTRICT
234	BLISS JOINT SCHOOL DISTRICT
001	BOISE INDEPENDENT SCHOOL DISTRICT
093	BONNEVILLE JOINT SCHOOL DISTRICT
101	BOUNDARY COUNTY SCHOOL DISTRICT
365	BRUNEAU-GRAND VIEW JOINT SCHOOL DISTRICT
412	BUHL JOINT SCHOOL DISTRICT
111	BUTTE COUNTY SCHOOL DISTRICT
132	CALDWELL SCHOOL DISTRICT
121	CAMAS COUNTY SCHOOL DISTRICT
432	CAMBRIDGE JOINT SCHOOL DISTRICT
422	CASCADE SCHOOL DISTRICT
151	CASSIA COUNTY JOINT SCHOOL DISTRICT
417	CASTLEFORD JOINT SCHOOL DISTRICT
181	CHALLIS JOINT SCHOOL DISTRICT
161	CLARK COUNTY JOINT SCHOOL DISTRICT
271	COEUR D' ALENE SCHOOL DISTRICT
242	COTTONWOOD JOINT SCHOOL DISTRICT
013	COUNCIL SCHOOL DISTRICT
342	CULDESAC JOINT SCHOOL DISTRICT
314	DIETRICH SCHOOL DISTRICT
221	EMMETT INDEPENDENT SCHOOL DISTRICT
413	FILER SCHOOL DISTRICT
059	FIRTH SCHOOL DISTRICT
215	FREMONT COUNTY JOINT SCHOOL DISTRICT
373	FRUITLAND SCHOOL DISTRICT
071	GARDEN VALLEY SCHOOL DISTRICT
282	GENESEE JOINT SCHOOL DISTRICT
192	GLENNS FERRY JOINT SCHOOL DISTRICT
231	GOODING JOINT SCHOOL DISTRICT
148	GRACE JOINT SCHOOL DISTRICT
241	GRANGEVILLE JOINT SCHOOL DISTRICT
233	HAGERMAN JOINT SCHOOL DISTRICT
415	HANSEN SCHOOL DISTRICT
305	HIGHLAND JOINT SCHOOL DISTRICT
370	HOMEDALE JOINT SCHOOL DISTRICT
073	HORSESHOE BEND SCHOOL DISTRICT
091	IDAHO FALLS SCHOOL DISTRICT
052.1	IDAHO LEADERSHIP ACADEMY
251	JEFFERSON COUNTY JOINT SCHOOL DISTRICT

261	JEROME JOINT SCHOOL DISTRICT
304	KAMIAH JOINT SCHOOL DISTRICT
391	KELLOGG SCHOOL DISTRICT
283	KENDRICK JOINT SCHOOL DISTRICT
414	KIMBERLY SCHOOL DISTRICT
274	KOOTENAI JOINT SCHOOL DISTRICT
003	KUNA JOINT SCHOOL DISTRICT
084	LAKE PEND OREILLE SCHOOL DISTRICT
272	LAKELAND SCHOOL DISTRICT
341	LAPWAI SCHOOL DISTRICT
340	LEWISTON INDEPENDENT SCHOOL DISTRICT
182	MACKAY JOINT SCHOOL DISTRICT
321	MADISON SCHOOL DISTRICT
021	MARSH VALLEY JOINT SCHOOL DISTRICT
363	MARSING JOINT SCHOOL DISTRICT
421	MCCALL-DONNELLY JOINT SCHOOL DISTRICT
011	MEADOWS VALLEY SCHOOL DISTRICT
136	MELBA JOINT SCHOOL DISTRICT
002	MERIDIAN JOINT SCHOOL DISTRICT
134	MIDDLETON SCHOOL DISTRICT
433	MIDVALE SCHOOL DISTRICT
331	MINIDOKA COUNTY JOINT SCHOOL DISTRICT
281.1	MOSCOW CHARTER SCHOOL
281	MOSCOW SCHOOL DISTRICT
193	MOUNTAIN HOME SCHOOL DISTRICT
392	MULLAN SCHOOL DISTRICT
418	MURTAUGH JOINT SCHOOL DISTRICT
131.1	NAMPA CHARTER SCHOOL
131	NAMPA SCHOOL DISTRICT
372	NEW PLYMOUTH SCHOOL DISTRICT
302	NEZPERCE JOINT SCHOOL DISTRICT
149	NORTH GEM SCHOOL DISTRICT
135	NOTUS SCHOOL DISTRICT
351	ONEIDA COUNTY SCHOOL DISTRICT
171	OROFINO JOINT SCHOOL DISTRICT
137	PARMA SCHOOL DISTRICT
371	PAYETTE JOINT SCHOOL DISTRICT
044	PLUMMER / WORLEY JOINT SCHOOL DISTRICT
025	POCATELLO SCHOOL DISTRICT
273	POST FALLS SCHOOL DISTRICT
285	POTLATCH SCHOOL DISTRICT
201	PRESTON JOINT SCHOOL DISTRICT
281.2	RENAISSANCE CHARTER SCHOOL
316	RICHFIELD SCHOOL DISTRICT
252	RIRIE JOINT SCHOOL DISTRICT
382	ROCKLAND SCHOOL DISTRICT
291	SALMON SCHOOL DISTRICT
060	SHELLEY JOINT SCHOOL DISTRICT
312	SHOSHONE JOINT SCHOOL DISTRICT
052	SNAKE RIVER SCHOOL DISTRICT
150	SODA SPRINGS JOINT SCHOOL DISTRICT

292	SOUTH LEMHI SCHOOL DISTRICT
041	ST. MARIES JOINT SCHOOL DISTRICT
322	SUGAR-SALEM JOINT SCHOOL DISTRICT
092	SWAN VALLEY ELEMENTARY SCHOOL DISTRICT
401	TETON COUNTY SCHOOL DISTRICT
416	THREE CREEK JOINT ELEMENTARY SCHOOL DISTRICT
287	TROY SCHOOL DISTRICT
411	TWIN FALLS SCHOOL DISTRICT
262	VALLEY SCHOOL DISTRICT
139	VALLIVUE SCHOOL DISTRICT
393	WALLACE SCHOOL DISTRICT
431	WEISER SCHOOL DISTRICT
232	WENDELL SCHOOL DISTRICT
083	WEST BONNER COUNTY SCHOOL DISTRICT
253	WEST JEFFERSON SCHOOL DISTRICT
202	WEST SIDE JOINT SCHOOL DISTRICT
288	WHITEPINE JOINT SCHOOL DISTRICT
133	WILDER SCHOOL DISTRICT

Child Nutrition Financial Report

DISTRICT NAME: **ABERDEEN SCHOOL DISTRICT**
 DISTRICT NUMBER: **058.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	735	212	669
416100 Meal Sales - Reimbursable	29,814	27,422	30,036	37,132
416200 Meal Sales - Non-reimbursable	9,234	7,976	6,918	5,832
416900 Other Food Sales	1,351	2,527	3,175	4,596
419900 Other Local Sales	14,788	12,189	30,254	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	146,686	146,707	166,014	173,473
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	16,238
Total Revenues	201,873	197,556	236,609	237,940

Expenditures				
710100 Food Services - Salaries	75,192	71,131	95,298	95,373
710200 Food Services - Benefits	29,806	30,839	37,412	38,871
710300 Food Services - Purchased Services	2,009	4,478	2,298	1,411
710400 Food Services - Supplies / Materials	99,952	77,417	102,019	94,488
710500 Food Services - Capital Objects	2,614	1,642	4,807	50
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	209,573	185,507	241,834	230,193

Balance Sheet				
111000 Cash	33,797	35,533	38,551	41,386
112000 Investments	0	0	0	0
114000 Other Receivables	4,836	3,140	0	626
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	12,101	4,645	7,131	8,469
214000 Contracts Payable	0	0	0	7,788
217000 Salaries / Benefits Payable	15,348	10,795	13,412	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	11,184	23,233	18,008	25,755

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	17,464	15,459	20,153	19,183

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.64	1.50	0.89	1.34

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **AMERICAN FALLS JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **381.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	397	856	267	0
416100 Meal Sales - Reimbursable	73,934	81,710	80,082	104,655
416200 Meal Sales - Non-reimbursable	34,173	13,104	13,067	11,199
416900 Other Food Sales	0	22,673	15,326	7,738
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	251,723	283,831	282,917	332,819
445900 Commodities and Other Federal Grants	36,102	41,450	35,354	36,813
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	22,083	20,553	27,612	42,121
Total Revenues	418,412	464,177	454,625	535,345

Expenditures				
710100 Food Services - Salaries	144,427	162,542	167,323	183,891
710200 Food Services - Benefits	61,396	60,494	77,966	77,650
710300 Food Services - Purchased Services	3,519	4,398	2,903	1,497
710400 Food Services - Supplies / Materials	205,951	225,209	242,498	265,661
710500 Food Services - Capital Objects	0	50	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	415,293	452,693	490,690	528,699

Balance Sheet				
111000 Cash	53,570	31,912	10,421	43,461
112000 Investments	0	0	0	0
114000 Other Receivables	9,916	48,397	41,703	12,613
115000 Inventories	4,887	5,024	3,169	5,037
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	3,515	5,970	5,999	4,921
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	24,796	27,817	33,813	34,063
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	4,887	5,024	3,169	0
Unreserved Funds / Operating Balance (320100 plus 320200)	35,175	46,522	12,312	22,127

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	34,608	37,724	40,891	44,058

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.02	1.23	0.30	0.50

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Child Nutrition Financial Report

DISTRICT NAME: **AVERY SCHOOL DISTRICT**
 DISTRICT NUMBER: **394.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	440	298	703	850
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	631	360	12	15
Total Revenues	1,071	658	715	865

Expenditures				
710100 Food Services - Salaries	0	0	0	0
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	1,071	658	715	865
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	1,071	658	715	865

Balance Sheet				
111000 Cash	29	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	62	39	90	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	39	90	0
213000 Accounts Payable	91	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	89	55	60	72

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BASIN SCHOOL DISTRICT**
 DISTRICT NUMBER: **072.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	42,026	45,800	38,541	44,518
416200 Meal Sales - Non-reimbursable	7,015	0	3,208	3,134
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	59,247	61,655	52,690	65,554
445900 Commodities and Other Federal Grants	6,479	0	5,513	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	15,000	16,000	15,000	15,000
Total Revenues	129,767	123,455	114,952	128,206

Expenditures				
710100 Food Services - Salaries	52,563	51,693	43,801	41,240
710200 Food Services - Benefits	20,626	21,091	18,863	18,984
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	49,769	51,927	54,989	61,684
710500 Food Services - Capital Objects	0	0	0	5,000
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	122,958	124,711	117,653	126,908

Balance Sheet				
111000 Cash	8,280	7,024	4,323	5,621
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	8,280	7,024	4,323	5,621

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	10,247	10,393	9,804	10,576

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.81	0.68	0.44	0.53

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BEAR LAKE COUNTY SCHOOL DISTRICT**
 DISTRICT NUMBER: **033.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	121	147	88	62
416100 Meal Sales - Reimbursable	106,860	114,577	110,955	108,220
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	167,500	140,774	167,188	174,127
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	274,481	255,498	278,231	282,409
Expenditures				
710100 Food Services - Salaries	141,627	106,408	111,091	102,285
710200 Food Services - Benefits	21,521	28,076	27,755	31,903
710300 Food Services - Purchased Services	346	-12	1,050	519
710400 Food Services - Supplies / Materials	112,952	115,861	141,525	131,810
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	276,446	250,333	281,421	266,517
Balance Sheet				
111000 Cash	11,960	16,641	14,205	30,855
112000 Investments	0	0	0	0
114000 Other Receivables	0	134	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	322	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	24,204	23,854	24,796	25,232
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-12,244	-7,079	-10,269	5,623
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	23,037	20,861	23,452	22,210
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.53	-0.34	-0.44	0.25

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BLACKFOOT SCHOOL DISTRICT**
 DISTRICT NUMBER: **055.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	1,897	2,127	601	453
416100 Meal Sales - Reimbursable	243,873	236,463	234,131	239,910
416200 Meal Sales - Non-reimbursable	18,568	18,000	19,301	2,658
416900 Other Food Sales	4,525	33,899	37,179	34,339
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	708,941	729,066	762,154	843,087
445900 Commodities and Other Federal Grants	66,721	82,639	89,759	90,992
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	86,921	60,909	76,836	82,769
Total Revenues	1,131,446	1,163,103	1,219,961	1,294,208

Expenditures				
710100 Food Services - Salaries	362,204	380,684	402,542	401,193
710200 Food Services - Benefits	197,405	174,757	203,651	207,416
710300 Food Services - Purchased Services	15,257	8,121	11,044	16,541
710400 Food Services - Supplies / Materials	465,335	507,894	539,536	508,031
710500 Food Services - Capital Objects	91,245	61,541	67,383	66,673
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	1,131,446	1,132,997	1,224,156	1,199,854

Balance Sheet				
111000 Cash	43,591	2,392	8,796	73,046
112000 Investments	0	0	0	0
114000 Other Receivables	45,856	112,133	131,894	138,473
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	25,998	0
213000 Accounts Payable	10,388	9,943	11,712	16,188
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	79,059	74,476	77,069	75,066
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	30,106	25,911	120,265

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	94,287	94,416	102,013	99,988

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.32	0.25	1.20

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Child Nutrition Financial Report

DISTRICT NAME: **BLAINE COUNTY SCHOOL DISTRICT**
 DISTRICT NUMBER: **061.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	126	98	177	24
416100 Meal Sales - Reimbursable	276,106	306,017	310,982	303,609
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	14,456
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	158,533	179,070	204,819	233,264
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	63,179	81,218	76,754	108,988
Total Revenues	497,944	566,403	592,732	660,341

Expenditures				
710100 Food Services - Salaries	219,025	240,432	264,435	299,993
710200 Food Services - Benefits	91,124	99,242	113,632	127,443
710300 Food Services - Purchased Services	4,750	6,176	3,486	5,076
710400 Food Services - Supplies / Materials	183,045	215,966	209,864	226,933
710500 Food Services - Capital Objects	0	4,702	1,200	896
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	497,944	566,518	592,617	660,341

Balance Sheet				
111000 Cash	39,306	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	586	48,353	60,556	57,011
115000 Inventories	7,669	9,966	13,611	13,501
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	4,271	7,127	3,764
213000 Accounts Payable	-239	1,227	6,295	411
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	40,131	42,970	47,134	52,749
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	87
234000 Other Non-Current Liabilities	7,669	9,966	13,611	13,501
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	-115	0	0

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	41,495	47,210	49,385	55,028

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00

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Child Nutrition Financial Report

DISTRICT NAME: **BLISS JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **234.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	13,255	15,247	12,511	20,125
416200 Meal Sales - Non-reimbursable	2,593	3,662	6,212	0
416900 Other Food Sales	283	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	664	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	40,057	40,637	41,859	57,172
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	3,222	0	2,937	597
Total Revenues	59,410	60,210	63,519	77,894

Expenditures				
710100 Food Services - Salaries	14,912	15,766	14,180	20,490
710200 Food Services - Benefits	6,864	7,733	7,189	10,839
710300 Food Services - Purchased Services	960	83	0	36,352
710400 Food Services - Supplies / Materials	30,797	28,010	37,737	995
710500 Food Services - Capital Objects	0	0	0	1,435
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	53,533	51,592	59,106	70,111

Balance Sheet				
111000 Cash	21,721	26,797	28,653	41,917
112000 Investments	0	0	0	0
114000 Other Receivables	0	8,283	7,112	6,065
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	8,987	15,387	11,753	11,288
213000 Accounts Payable	2,225	0	2,383	2,704
214000 Contracts Payable	0	0	0	4,578
217000 Salaries / Benefits Payable	1,911	2,477	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	8,598	17,216	21,629	29,412

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	4,461	4,299	4,926	5,843

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.93	4.00	4.39	5.03

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BOISE INDEPENDENT SCHOOL DISTRICT**
 DISTRICT NUMBER: **001.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003
415000 Earnings on Investments	92,905	139,618	112,369	83,273
416100 Meal Sales - Reimbursable	2,560,255	2,731,846	2,663,754	2,586,872
416200 Meal Sales - Non-reimbursable	199,727	172,779	255,880	191,006
416900 Other Food Sales	80,060	122,007	147,034	143,336
419900 Other Local Sales	0	0	50	2,108
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	369,866	405,956	404,317	438,416
445500 Federal Reimbursement	2,634,937	2,810,733	3,178,121	3,247,286
445900 Commodities and Other Federal Grants	23,600	64,478	73,639	66,803
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	5,961,350	6,447,417	6,835,164	6,759,100

Expenditures

710100 Food Services - Salaries	2,424,659	2,654,107	2,791,155	2,867,568
710200 Food Services - Benefits	772,977	839,540	909,241	1,030,173
710300 Food Services - Purchased Services	159,176	184,537	186,860	210,201
710400 Food Services - Supplies / Materials	2,255,799	2,585,592	2,518,270	2,351,729
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	79,736	81,896	84,006	98,224
Total Expenditures	5,692,347	6,345,672	6,489,532	6,557,895

Balance Sheet

111000 Cash	0	2,547,263	0	0
112000 Investments	2,455,895	0	2,361,329	2,731,298
114000 Other Receivables	57,757	59,666	627,226	393,601
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	43,836	29,196	38,946	34,812
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	418,744	452,868	482,780	521,046
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	130,613	102,661	98,993	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,920,459	2,022,204	2,367,836	2,569,041

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	474,362	528,806	540,794	546,491
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.05	3.82	4.38	4.70
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BONNEVILLE JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **093.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	4,265	3,856	2,373	1,406
416100 Meal Sales - Reimbursable	413,053	467,010	492,605	497,937
416200 Meal Sales - Non-reimbursable	308,394	355,548	397,135	423,496
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	770,618	778,818	696,554	888,262
445900 Commodities and Other Federal Grants	0	0	104,058	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	89,382	88,937	170,739	75,047
Total Revenues	1,585,712	1,694,169	1,863,464	1,886,148

Expenditures				
710100 Food Services - Salaries	463,247	492,343	516,975	531,492
710200 Food Services - Benefits	212,052	228,793	244,220	257,483
710300 Food Services - Purchased Services	138,469	100,384	206,120	136,616
710400 Food Services - Supplies / Materials	773,180	872,684	864,579	982,653
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	1,586,948	1,694,204	1,831,894	1,908,244

Balance Sheet				
111000 Cash	76,879	0	135,317	95,883
112000 Investments	0	0	0	0
114000 Other Receivables	211,577	106,518	132,191	26,983
115000 Inventories	36,506	36,471	68,041	33,335
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	188,302	6,092	0	0
213000 Accounts Payable	13,349	13,612	177,560	21,753
214000 Contracts Payable	0	0	89,948	0
217000 Salaries / Benefits Payable	86,805	86,814	0	88,503
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	36,506	36,471	68,041	33,335
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	12,610

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	132,246	141,184	152,658	159,020

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.08

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BOUNDARY COUNTY SCHOOL DISTRICT**
 DISTRICT NUMBER: **101.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	62,955	76,713	77,220	79,098
416200 Meal Sales - Non-reimbursable	2,501	2,984	3,541	1,701
416900 Other Food Sales	47,637	51,178	48,035	49,417
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	204,015	248,381	246,811	293,063
445900 Commodities and Other Federal Grants	0	0	19,576	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	45,430	25,750	0	7,796
Total Revenues	362,538	405,006	395,183	431,075

Expenditures				
710100 Food Services - Salaries	131,668	144,440	139,722	140,213
710200 Food Services - Benefits	37,870	41,967	41,119	44,386
710300 Food Services - Purchased Services	3,878	4,423	5,112	12,343
710400 Food Services - Supplies / Materials	176,762	200,132	208,110	219,195
710500 Food Services - Capital Objects	12,360	10,281	4,288	15,135
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	362,538	401,243	398,351	431,272

Balance Sheet				
111000 Cash	7,624	4,968	5,252	3,791
112000 Investments	0	0	0	0
114000 Other Receivables	1,191	6,202	41,535	2,539
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	5,768	43,165	3,592
213000 Accounts Payable	8,815	1,639	3,027	2,340
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	3,763	595	398

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	30,212	33,437	33,196	35,939

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.11	0.02	0.01

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BRUNEAU-GRAND VIEW JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **365.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	37,136	33,552	34,716	32,460
416200 Meal Sales - Non-reimbursable	7,726	9,658	9,931	9,836
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	968	179	0	90
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	87,613	88,433	84,840	92,162
445900 Commodities and Other Federal Grants	12,957	16,145	14,484	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	8,000	8,000	0	0
Total Revenues	154,400	155,967	143,971	134,548

Expenditures				
710100 Food Services - Salaries	67,780	73,014	68,600	83,265
710200 Food Services - Benefits	7,484	8,196	9,044	9,057
710300 Food Services - Purchased Services	855	174	692	1,341
710400 Food Services - Supplies / Materials	73,875	86,711	64,983	50,267
710500 Food Services - Capital Objects	1,000	0	0	120
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	150,994	168,095	143,319	144,050

Balance Sheet				
111000 Cash	19,195	3,356	4,790	0
112000 Investments	0	0	0	0
114000 Other Receivables	4,255	5,603	0	5,830
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	977	301	993	616
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	9,288	7,602	2,090	13,010
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	13,185	1,056	1,707	-7,796

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	12,583	14,008	11,943	12,004

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.05	0.08	0.14	-0.65

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BUHL JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **412.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	1,588	1,587	1,175	946
416100 Meal Sales - Reimbursable	74,844	79,383	74,362	76,152
416200 Meal Sales - Non-reimbursable	9,457	0	11,023	9,850
416900 Other Food Sales	0	9,907	29,389	25,416
419900 Other Local Sales	30,259	25,181	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	198,297	214,030	227,130	247,527
445900 Commodities and Other Federal Grants	17,562	21,229	23,810	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	332,007	351,317	366,889	359,891
Expenditures				
710100 Food Services - Salaries	129,473	130,200	138,157	143,369
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	4,730	8,312	188,150	5,728
710400 Food Services - Supplies / Materials	198,102	207,399	24,899	196,103
710500 Food Services - Capital Objects	3,113	607	5,500	3,850
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	335,418	346,518	356,706	349,050
Balance Sheet				
111000 Cash	59,339	64,522	74,705	85,546
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	59,339	64,522	74,705	85,546
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	27,952	28,877	29,726	29,088
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.12	2.23	2.51	2.94

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BUTTE COUNTY SCHOOL DISTRICT**
 DISTRICT NUMBER: **111.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	43,537	38,023	39,609	36,288
416200 Meal Sales - Non-reimbursable	2,741	3,703	3,938	2,317
416900 Other Food Sales	0	0	0	6,255
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	467	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	77,305	65,978	94,283	124,055
445900 Commodities and Other Federal Grants	0	12,564	11,142	12,296
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	9,557	6,106	40,292	0
Total Revenues	133,140	126,841	189,264	181,211

Expenditures				
710100 Food Services - Salaries	51,930	31,763	8,391	0
710200 Food Services - Benefits	14,699	8,550	903	200
710300 Food Services - Purchased Services	16	29,817	147,067	156,150
710400 Food Services - Supplies / Materials	66,441	72,691	13,839	13,508
710500 Food Services - Capital Objects	491	5,624	655	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	133,577	148,445	170,855	169,858

Balance Sheet				
111000 Cash	9,556	0	13,630	22,287
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	10,399	17,472
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	18,361	0	0
213000 Accounts Payable	63	48	24,029	28,406
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,298	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	3,195	-18,409	0	11,353

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	11,131	12,370	14,238	14,155

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.29	-1.49	0.00	0.80

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: CALDWELL SCHOOL DISTRICT
DISTRICT NUMBER: 132.0

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	259,926	276,740	294,070	284,811
416200 Meal Sales - Non-reimbursable	23,637	22,621	29,756	26,771
416900 Other Food Sales	30,977	28,318	27,410	22,034
419900 Other Local Sales	79,854	67,879	56,900	43,549
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,130,631	1,283,747	1,377,055	1,489,195
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	83,035	81,000	134,443	134,910
Total Revenues	1,608,060	1,760,305	1,919,634	2,001,270

Expenditures

710100 Food Services - Salaries	530,447	588,645	669,373	686,757
710200 Food Services - Benefits	183,720	228,544	248,934	272,311
710300 Food Services - Purchased Services	34,943	72,299	56,833	49,282
710400 Food Services - Supplies / Materials	754,988	776,491	871,869	907,525
710500 Food Services - Capital Objects	79,615	26,959	25,048	42,742
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	42,500	42,500	42,500	42,500
Total Expenditures	1,626,213	1,735,438	1,914,557	2,001,117

Balance Sheet

111000 Cash	177,132	168,464	9,639	196,321
112000 Investments	0	0	0	0
114000 Other Receivables	0	29,518	203,794	15,843
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	1,367	2,522	307	1,683
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	61,033	51,681	60,293	55,256
218000 Payroll Withholding	48,562	52,742	56,719	58,957
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	66,170	91,037	96,114	96,268

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	135,518	144,620	159,546	166,760
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.49	0.63	0.60	0.58
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CAMAS COUNTY SCHOOL DISTRICT**
 DISTRICT NUMBER: **121.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	83	81	22	2
416100 Meal Sales - Reimbursable	14,914	14,472	16,154	13,766
416200 Meal Sales - Non-reimbursable	3,328	0	2,766	0
416900 Other Food Sales	0	1,348	0	3,925
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	13,280	16,243	10,159	16,193
445900 Commodities and Other Federal Grants	3,185	0	3,572	4,337
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	34,790	32,144	32,673	38,223
Expenditures				
710100 Food Services - Salaries	27,293	29,238	32,170	29,278
710200 Food Services - Benefits	6,143	7,332	6,494	8,657
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	19,262	18,092	20,119	20,919
710500 Food Services - Capital Objects	0	0	1,916	551
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	52,698	54,662	60,699	59,405
Balance Sheet				
111000 Cash	0	4,854	4,867	0
112000 Investments	0	0	0	0
114000 Other Receivables	4,883	1,585	3,458	2,312
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	49,440	73,408	103,533	117,865
213000 Accounts Payable	441	249	0	121
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,726	5,025	5,061	5,777
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-49,724	-72,243	-100,269	-121,451
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	4,392	4,555	5,058	4,950
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-11.32	-15.86	-19.82	-24.54

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CAMBRIDGE JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **432.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	21,360	25,596	0	0
416200 Meal Sales - Non-reimbursable	1,357	1,599	23,642	18,383
416900 Other Food Sales	0	0	0	1,028
419900 Other Local Sales	126	148	0	67
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	28,006	26,390	33,245	32,617
445900 Commodities and Other Federal Grants	5,192	6,565	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	12,103	5,348	0	6,150
Total Revenues	68,144	65,646	56,887	58,245

Expenditures				
710100 Food Services - Salaries	31,007	29,955	27,388	28,327
710200 Food Services - Benefits	10,269	10,829	6,465	11,404
710300 Food Services - Purchased Services	1,098	109	217	167
710400 Food Services - Supplies / Materials	25,770	24,753	18,046	23,118
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	68,144	65,646	52,116	63,016

Balance Sheet				
111000 Cash	6,266	5,891	11,425	5,425
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	53	152	161	167
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,213	5,739	6,493	5,258
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	4,771	0

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	5,679	5,471	4,343	5,251

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	1.10	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CASCADE SCHOOL DISTRICT**
 DISTRICT NUMBER: **422.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	17,504	19,875	18,550	19,678
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	3,009	4,089	3,612	3,265
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	54,439	54,452	50,438	51,434
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	7,096	8,000	13,000	30,000
Total Revenues	82,048	86,416	85,600	104,377

Expenditures				
710100 Food Services - Salaries	34,188	33,789	36,689	38,441
710200 Food Services - Benefits	12,593	11,973	14,111	16,015
710300 Food Services - Purchased Services	1,212	1,389	1,414	1,283
710400 Food Services - Supplies / Materials	31,925	35,211	32,637	32,917
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	79,918	82,362	84,851	88,656

Balance Sheet				
111000 Cash	0	0	0	15,124
112000 Investments	0	0	0	0
114000 Other Receivables	223	0	6,634	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	12,719	8,114	13,446	0
213000 Accounts Payable	50	17	1,532	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	5,605	5,619	5,966	12,203
218000 Payroll Withholding	962	0	0	1,510
221000 Deferred Revenue	0	1,309	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-19,113	-15,059	-14,310	1,411

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	6,660	6,864	7,071	7,388

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.87	-2.19	-2.02	0.19

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CASSIA COUNTY JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **151.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	2,397	2,344	2,418	3,590
416100 Meal Sales - Reimbursable	293,109	302,726	288,274	276,436
416200 Meal Sales - Non-reimbursable	45,706	36,861	37,503	34,599
416900 Other Food Sales	-154	-70	151	29
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	740,951	798,586	747,067	782,910
445900 Commodities and Other Federal Grants	0	0	107,948	121,381
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	68,700	128,898	84,679	82,264
Total Revenues	1,150,709	1,269,345	1,268,040	1,301,209

Expenditures				
710100 Food Services - Salaries	435,668	473,454	505,408	499,162
710200 Food Services - Benefits	189,613	207,773	223,669	219,346
710300 Food Services - Purchased Services	1,102	1,794	2,816	3,641
710400 Food Services - Supplies / Materials	412,963	493,474	516,036	528,506
710500 Food Services - Capital Objects	4,045	2,359	780	5,711
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	33,500	55,000	0	0
Total Expenditures	1,076,891	1,233,854	1,248,709	1,256,366

Balance Sheet				
111000 Cash	85,963	131,194	0	0
112000 Investments	0	0	0	193,859
114000 Other Receivables	450	460	171,637	17,060
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	11,547	0
213000 Accounts Payable	0	0	0	9,133
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	59,705	64,481	70,811	68,619
218000 Payroll Withholding	26,306	31,280	34,056	33,101
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	402	35,893	55,223	100,066

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	89,741	102,821	104,059	104,697

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.35	0.53	0.96

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CASTLEFORD JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **417.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	1,036	1,192	700	700
416100 Meal Sales - Reimbursable	30,608	26,814	23,457	20,737
416200 Meal Sales - Non-reimbursable	3,116	4,024	2,773	2,178
416900 Other Food Sales	231	264	157	1,552
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	72,433	67,147	79,217	80,777
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	6,000	6,536	8,500	9,000
Total Revenues	113,424	105,977	114,804	114,944

Expenditures				
710100 Food Services - Salaries	41,025	44,166	42,492	44,551
710200 Food Services - Benefits	11,363	12,625	14,015	15,629
710300 Food Services - Purchased Services	1,506	2,001	1,454	4,692
710400 Food Services - Supplies / Materials	41,866	38,636	44,234	44,928
710500 Food Services - Capital Objects	18,046	3,331	2,478	2,470
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	113,806	100,759	104,673	112,270

Balance Sheet				
111000 Cash	29,979	32,147	41,820	42,984
112000 Investments	0	0	0	0
114000 Other Receivables	0	90	0	0
115000 Inventories	4,254	7,214	7,762	9,272
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	4,254	7,214	7,762	9,272
Unreserved Funds / Operating Balance (320100 plus 320200)	29,979	32,237	41,820	42,984

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	9,484	8,397	8,723	9,356

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.16	3.84	4.79	4.59

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CHALLIS JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **181.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	52,589	42,164	37,768	37,883
416200 Meal Sales - Non-reimbursable	3,120	2,926	3,156	3,095
416900 Other Food Sales	312	420	295	388
419900 Other Local Sales	20	5	5	30
439000 Other State Revenue	0	966	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	42,409	45,390	51,825	49,121
445900 Commodities and Other Federal Grants	5,932	5,586	6,565	6,367
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	5,111	5,466	5,458	11,813
Total Revenues	109,493	102,923	105,072	108,697

Expenditures				
710100 Food Services - Salaries	37,953	40,915	39,185	40,026
710200 Food Services - Benefits	12,246	13,224	13,647	14,234
710300 Food Services - Purchased Services	241	292	220	365
710400 Food Services - Supplies / Materials	51,903	52,243	56,240	52,642
710500 Food Services - Capital Objects	46	87	173	126
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	102,389	106,761	109,465	107,393

Balance Sheet				
111000 Cash	11,209	9,239	5,290	458
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	6,289
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	3,949	5,817	6,261	6,414
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	7,260	3,422	-971	333

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	8,532	8,897	9,122	8,949

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.85	0.38	-0.11	0.04

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CLARK COUNTY JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **161.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	209	183	96	82
416100 Meal Sales - Reimbursable	11,547	10,242	7,928	9,368
416200 Meal Sales - Non-reimbursable	0	0	858	0
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	38,245	46,497	46,218	50,611
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	22,683	23,534	0	0
Total Revenues	72,684	80,456	55,100	60,061
Expenditures				
710100 Food Services - Salaries	22,683	23,534	0	0
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	18,723	26,334	18,298	35,918
710400 Food Services - Supplies / Materials	25,414	31,560	26,508	25,882
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	66,820	81,428	44,806	61,800
Balance Sheet				
111000 Cash	10,560	9,588	19,881	18,141
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	10,560	9,588	19,881	18,141
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	5,568	6,786	3,734	5,150
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.90	1.41	5.32	3.52

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **COEUR D' ALENE SCHOOL DISTRICT**
 DISTRICT NUMBER: **271.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	814,940	877,133	908,579	927,744
416200 Meal Sales - Non-reimbursable	288,288	293,139	287,845	277,684
416900 Other Food Sales	62,763	59,544	53,707	64,862
419900 Other Local Sales	75	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,031,334	1,071,583	1,204,551	1,293,656
445900 Commodities and Other Federal Grants	0	127,004	111,946	67,920
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	105,000	130,000	126,116	158,186
Total Revenues	2,302,400	2,558,403	2,692,744	2,790,052

Expenditures				
710100 Food Services - Salaries	787,215	884,796	881,187	892,270
710200 Food Services - Benefits	246,673	290,649	276,794	279,664
710300 Food Services - Purchased Services	60,921	48,430	32,290	57,458
710400 Food Services - Supplies / Materials	1,207,951	1,394,056	1,447,749	1,434,626
710500 Food Services - Capital Objects	48,496	6,951	22,579	25,508
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	32,820
Total Expenditures	2,351,256	2,624,882	2,660,599	2,722,346

Balance Sheet				
111000 Cash	1,100	88,749	1,100	181,034
112000 Investments	0	0	0	0
114000 Other Receivables	176,218	50,912	199,352	67,919
115000 Inventories	105,477	99,745	87,541	85,045
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	25,650	0
213000 Accounts Payable	0	166	6,006	7,301
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	103,250	123,039	108,246	112,078
218000 Payroll Withholding	0	3,135	2,880	1,702
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	179,545	113,066	145,211	212,917

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	195,938	218,740	221,717	226,862

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.92	0.52	0.65	0.94

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **COTTONWOOD JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **242.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	142	112	26	6
416100 Meal Sales - Reimbursable	68,055	62,855	57,504	51,591
416200 Meal Sales - Non-reimbursable	5,537	7,432	7,800	7,438
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	1,591	1,770	1,790	2,280
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	70,940	89,983	107,170	111,983
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	146,265	162,152	174,290	173,298

Expenditures				
710100 Food Services - Salaries	50,098	54,617	58,659	62,424
710200 Food Services - Benefits	31,676	34,341	38,516	35,166
710300 Food Services - Purchased Services	0	0	305	590
710400 Food Services - Supplies / Materials	66,156	66,408	74,014	73,053
710500 Food Services - Capital Objects	0	818	131	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	147,930	156,184	171,625	171,233

Balance Sheet				
111000 Cash	17,825	26,614	16,579	31,929
112000 Investments	0	0	0	0
114000 Other Receivables	1,604	0	14,524	1,995
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	248	911
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	14,643	15,860	17,436	17,529
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	4,786	10,754	13,419	15,484

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	12,328	13,015	14,302	14,269

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.39	0.83	0.94	1.09

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **COUNCIL SCHOOL DISTRICT**
 DISTRICT NUMBER: **013.0**

Revenues

415000 Earnings on Investments	
416100 Meal Sales - Reimbursable	
416200 Meal Sales - Non-reimbursable	
416900 Other Food Sales	
419900 Other Local Sales	
439000 Other State Revenue	
443000 Cash-in-lieu of Commodities	
445500 Federal Reimbursement	
445900 Commodities and Other Federal Grants	
453000 Sale / Compensation from Sale of Fixed Assets	
460000 Transfers In	
Total Revenues	

FY 2000 FY 2001 FY 2002 FY 2003

0	0	0	0
32,297	31,482	32,161	29,950
4,313	3,883	3,600	4,461
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
46,380	54,160	56,200	69,105
0	0	0	0
0	0	0	0
0	0	5,000	0
82,990	89,525	96,961	103,516

Expenditures

710100 Food Services - Salaries	
710200 Food Services - Benefits	
710300 Food Services - Purchased Services	
710400 Food Services - Supplies / Materials	
710500 Food Services - Capital Objects	
911600 Food Services - Debt Service Principal	
912600 Food Services - Debt Service Interest	
710700 Insurance - Judgements	
920800 Transfers Out	
Total Expenditures	

38,232	39,402	37,962	34,424
10,841	10,880	10,994	9,070
11	37	210	21
34,406	44,950	47,109	58,480
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
83,490	95,269	96,275	101,995

Balance Sheet

111000 Cash	
112000 Investments	
114000 Other Receivables	
115000 Inventories	
116000 Other Current Assets	
211000 Interfund Payable	
213000 Accounts Payable	
214000 Contracts Payable	
217000 Salaries / Benefits Payable	
218000 Payroll Withholding	
221000 Deferred Revenue	
234000 Other Non-Current Liabilities	
310600 Reserved for Inventories	
Unreserved Funds / Operating Balance (320100 plus 320200)	

0	0	0	0
0	0	0	0
3,834	0	6,970	11,931
0	0	0	0
0	0	0	0
3,813	5,742	12,026	13,264
19	0	0	2,202
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
2	-5,742	-5,056	-3,535

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)

6,958 7,939 8,023 8,500

Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)

0.00 -0.72 -0.63 -0.42

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CULDESAC JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **342.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	25,165	31,528	22,889	22,541
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	418	1,663	1,628
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	26,844	25,329	27,769	30,463
445900 Commodities and Other Federal Grants	5,944	7,838	6,290	5,221
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	57,953	65,113	58,611	59,853
Expenditures				
710100 Food Services - Salaries	27,700	23,262	30,235	32,382
710200 Food Services - Benefits	0	2,467	0	0
710300 Food Services - Purchased Services	2,359	1,239	528	28
710400 Food Services - Supplies / Materials	32,037	32,329	24,701	26,822
710500 Food Services - Capital Objects	0	366	401	56
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	62,096	59,663	55,865	59,288
Balance Sheet				
111000 Cash	2,632	3,954	8,113	6,722
112000 Investments	0	0	0	0
114000 Other Receivables	133	4,261	0	0
115000 Inventories	0	0	4,492	4,804
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	1,644	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	4,492	4,804
Unreserved Funds / Operating Balance (320100 plus 320200)	2,765	8,215	6,469	6,722
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	5,175	4,972	4,655	4,941
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.53	1.65	1.39	1.36

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **DIETRICH SCHOOL DISTRICT**
 DISTRICT NUMBER: **314.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	182	191	0
416100 Meal Sales - Reimbursable	11,846	12,298	11,698	12,194
416200 Meal Sales - Non-reimbursable	4,591	3,606	4,031	4,274
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	134	0	1,793
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	44,814	47,022	44,564	66,327
445900 Commodities and Other Federal Grants	24,950	6,880	6,880	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	86,201	70,122	67,364	84,588

Expenditures				
710100 Food Services - Salaries	22,843	23,896	27,167	22,472
710200 Food Services - Benefits	0	0	187	363
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	53,987	38,227	45,526	47,756
710500 Food Services - Capital Objects	0	13,504	4,021	815
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	76,830	75,627	76,901	71,406

Balance Sheet				
111000 Cash	34,500	26,537	19,458	31,625
112000 Investments	0	0	0	0
114000 Other Receivables	0	2,458	0	2,636
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	1,621
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	34,500	28,995	19,458	32,640

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	6,403	6,302	6,408	5,951

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.39	4.60	3.04	5.48

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **EMMETT INDEPENDENT SCHOOL DISTRICT**
 DISTRICT NUMBER: **221.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	341	0
416100 Meal Sales - Reimbursable	145,677	159,642	166,396	149,684
416200 Meal Sales - Non-reimbursable	4,031	0	9,885	10,621
416900 Other Food Sales	0	0	9,177	16,442
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	326,455	339,983	373,820	390,503
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	476,163	499,625	559,619	567,250

Expenditures				
710100 Food Services - Salaries	181,685	184,019	197,745	217,611
710200 Food Services - Benefits	71,576	60,025	56,620	73,307
710300 Food Services - Purchased Services	6,575	7,530	4,189	9,773
710400 Food Services - Supplies / Materials	206,915	236,326	228,190	231,667
710500 Food Services - Capital Objects	213	6,277	2,866	15,088
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	466,964	494,177	489,610	547,446

Balance Sheet				
111000 Cash	55,133	54,159	69,299	127,487
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	44,688	0
115000 Inventories	10,323	8,820	24,511	36,755
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	40,776	32,851	38,361	44,301
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	24,680	30,128	100,137	119,941

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	38,914	41,181	40,801	45,621

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.63	0.73	2.45	2.63

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **FILER SCHOOL DISTRICT**
 DISTRICT NUMBER: **413.0**

Revenues

415000 Earnings on Investments	
416100 Meal Sales - Reimbursable	
416200 Meal Sales - Non-reimbursable	
416900 Other Food Sales	
419900 Other Local Sales	
439000 Other State Revenue	
443000 Cash-in-lieu of Commodities	
445500 Federal Reimbursement	
445900 Commodities and Other Federal Grants	
453000 Sale / Compensation from Sale of Fixed Assets	
460000 Transfers In	
Total Revenues	

FY 2000	FY 2001	FY 2002	FY 2003
0	0	0	0
146,524	131,273	123,311	131,845
0	0	0	0
59	0	0	1,339
0	0	0	0
0	0	0	0
0	0	0	0
176,286	165,937	180,290	210,446
0	0	0	0
0	0	0	0
0	3,390	0	40,830
322,869	300,600	303,601	384,460

Expenditures

710100 Food Services - Salaries	
710200 Food Services - Benefits	
710300 Food Services - Purchased Services	
710400 Food Services - Supplies / Materials	
710500 Food Services - Capital Objects	
911600 Food Services - Debt Service Principal	
912600 Food Services - Debt Service Interest	
710700 Insurance - Judgements	
920800 Transfers Out	
Total Expenditures	

147,413	162,311	173,607	149,070
8,437	11,526	17,797	15,703
4,410	3,897	2,981	5,073
141,587	161,024	148,137	160,103
0	0	3,038	1,866
1,343	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
303,190	338,758	345,560	331,815

Balance Sheet

111000 Cash	
112000 Investments	
114000 Other Receivables	
115000 Inventories	
116000 Other Current Assets	
211000 Interfund Payable	
213000 Accounts Payable	
214000 Contracts Payable	
217000 Salaries / Benefits Payable	
218000 Payroll Withholding	
221000 Deferred Revenue	
234000 Other Non-Current Liabilities	
310600 Reserved for Inventories	
Unreserved Funds / Operating Balance (320100 plus 320200)	

37,494	0	0	260
0	0	0	0
0	0	22,345	0
1,793	3,019	6,048	11,555
0	0	0	0
0	1,890	69,223	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
39,287	1,129	-40,830	11,815

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)

25,266	28,230	28,797	27,651
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)

1.55	0.04	-1.42	0.43
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **FIRTH SCHOOL DISTRICT**
 DISTRICT NUMBER: **059.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	80,597	52,755	71,429	34,445
416200 Meal Sales - Non-reimbursable	25,010	48,324	9,413	56,165
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	139,899	174,127	176,585	280,369
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	18,404	2,292	8,300
Total Revenues	245,506	293,610	259,719	379,279

Expenditures				
710100 Food Services - Salaries	1,123	0	0	0
710200 Food Services - Benefits	1,566	0	0	0
710300 Food Services - Purchased Services	256,506	258,469	283,578	366,921
710400 Food Services - Supplies / Materials	1,719	1,582	2,059	1,729
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	260,914	260,051	285,637	368,650

Balance Sheet				
111000 Cash	0	4,270	0	6,262
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	25,706
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	29,289	0	21,117	0
213000 Accounts Payable	0	0	531	42,987
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-29,289	4,270	-21,648	-11,019

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	21,743	21,671	23,803	30,721

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.35	0.20	-0.91	-0.36

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **FREMONT COUNTY JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **215.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	12	0	0
416100 Meal Sales - Reimbursable	178,841	175,808	0	0
416200 Meal Sales - Non-reimbursable	0	0	183,500	199,301
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	410,504	403,058	361,779	415,552
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	33,265	36,140	30,944	30,609
Total Revenues	622,610	615,018	576,223	645,462

Expenditures				
710100 Food Services - Salaries	291,960	273,095	167,925	156,276
710200 Food Services - Benefits	45,449	42,682	32,928	34,042
710300 Food Services - Purchased Services	26,226	21,099	129,827	127,680
710400 Food Services - Supplies / Materials	258,975	278,142	238,423	292,186
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	622,610	615,018	569,103	610,184

Balance Sheet				
111000 Cash	34,060	15,425	0	72,673
112000 Investments	0	0	0	0
114000 Other Receivables	17,830	21,367	62,923	13,692
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	17,639	0
213000 Accounts Payable	11,427	0	9,853	10,716
214000 Contracts Payable	0	0	28,311	33,251
217000 Salaries / Benefits Payable	40,463	36,792	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	7,120	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	42,398

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	51,884	51,252	47,425	50,849

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.83

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **FRUITLAND SCHOOL DISTRICT**
 DISTRICT NUMBER: **373.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	334	820	737	748
416100 Meal Sales - Reimbursable	92,523	97,407	97,919	99,481
416200 Meal Sales - Non-reimbursable	10,970	12,896	11,434	11,177
416900 Other Food Sales	0	0	1,120	1,069
419900 Other Local Sales	4,900	5,678	3,653	3,429
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	195,875	201,454	204,149	273,364
445500 Federal Reimbursement	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	304,602	318,255	319,012	389,268

Expenditures				
710100 Food Services - Salaries	118,110	143,157	126,209	134,070
710200 Food Services - Benefits	16,405	2,095	20,330	21,267
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	157,891	155,313	162,914	170,949
710500 Food Services - Capital Objects	0	0	170	11,266
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	292,406	300,565	309,623	337,552

Balance Sheet				
111000 Cash	48,974	64,162	78,018	54,210
112000 Investments	3,801	3,906	0	75,748
114000 Other Receivables	0	0	0	8,554
115000 Inventories	9,982	13,065	12,685	12,685
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	54	8,330
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	13,680	14,366	14,493	14,995
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	9,982	13,065	12,685	12,685
Unreserved Funds / Operating Balance (320100 plus 320200)	39,095	53,702	63,471	115,187

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	24,367	25,047	25,802	28,129

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.60	2.14	2.46	4.09

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GARDEN VALLEY SCHOOL DISTRICT**
 DISTRICT NUMBER: **071.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	24	2	0	0
416100 Meal Sales - Reimbursable	22,917	24,080	22,903	22,364
416200 Meal Sales - Non-reimbursable	4,374	5,820	3,139	4,179
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	23	24
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	30,489	35,280	27,345	34,503
445900 Commodities and Other Federal Grants	5,299	4,644	5,267	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	3,860	13,748	19,125	23,644
Total Revenues	66,963	83,574	77,802	84,714

Expenditures				
710100 Food Services - Salaries	21,282	26,345	26,092	27,254
710200 Food Services - Benefits	9,500	11,526	13,216	14,133
710300 Food Services - Purchased Services	152	3,349	2,224	1,788
710400 Food Services - Supplies / Materials	35,994	42,389	35,882	37,685
710500 Food Services - Capital Objects	0	0	388	3,854
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	66,928	83,609	77,802	84,714

Balance Sheet				
111000 Cash	1,297	1,563	1,752	1,706
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	148	159	184	146
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	1,114	1,404	1,568	1,560
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	35	0	0	0

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	5,577	6,967	6,484	7,060

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.01	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GENESEE JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **282.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	55,825	54,999	56,958	60,668
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	21,499	21,848	23,474	23,706
445900 Commodities and Other Federal Grants	6,512	8,907	8,440	8,415
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	7,435	10,000	10,000	10,000
Total Revenues	91,271	95,754	98,872	102,789

Expenditures				
710100 Food Services - Salaries	32,052	32,548	34,109	35,314
710200 Food Services - Benefits	4,104	5,707	7,263	9,343
710300 Food Services - Purchased Services	1,930	960	1,221	1,117
710400 Food Services - Supplies / Materials	47,374	47,367	51,899	41,556
710500 Food Services - Capital Objects	1,691	2,794	3,079	577
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	87,151	89,376	97,571	87,907

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	3,213	7,256
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	16,110	10,223	11,298	0
213000 Accounts Payable	670	52	1,064	1,359
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	7,344	6,351	6,692	7,460
218000 Payroll Withholding	0	1,120	604	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-24,124	-17,746	-16,445	-1,563

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	7,263	7,448	8,131	7,326

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-3.32	-2.38	-2.02	-0.21

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GLENN'S FERRY JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **192.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	1,807	2,334	1,513	952
416100 Meal Sales - Reimbursable	29,508	29,056	32,684	32,855
416200 Meal Sales - Non-reimbursable	8,517	11,583	8,899	7,789
416900 Other Food Sales	0	0	0	517
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	134,159	122,525	140,806	145,518
445900 Commodities and Other Federal Grants	13,613	16,723	16,346	19,350
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	187,604	182,221	200,248	206,981

Expenditures				
710100 Food Services - Salaries	68,638	74,890	77,315	77,743
710200 Food Services - Benefits	12,080	15,247	14,985	16,392
710300 Food Services - Purchased Services	6,603	5,835	8,402	2,864
710400 Food Services - Supplies / Materials	87,955	98,817	96,717	106,620
710500 Food Services - Capital Objects	1,564	1,493	0	584
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	176,840	196,282	197,419	204,203

Balance Sheet				
111000 Cash	57,989	44,995	702	150
112000 Investments	0	0	38,520	45,486
114000 Other Receivables	0	0	7,215	8,462
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	2,883
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	12,624	13,691	12,304	12,133
218000 Payroll Withholding	0	0	0	2,171
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	45,365	31,304	34,133	36,911

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	14,737	16,357	16,452	17,017

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.08	1.91	2.07	2.17

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GOODING JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **231.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	494	253	75	0
416100 Meal Sales - Reimbursable	64,657	66,064	73,250	72,749
416200 Meal Sales - Non-reimbursable	12,596	15,773	14,360	16,079
416900 Other Food Sales	0	0	4,186	1,584
419900 Other Local Sales	0	0	0	3,270
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	176,570	202,178	236,792	242,613
445900 Commodities and Other Federal Grants	18,800	27,287	28,223	30,567
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	21,000	10,801	30,935	0
Total Revenues	294,117	322,356	387,821	366,862

Expenditures				
710100 Food Services - Salaries	105,864	113,858	106,615	124,088
710200 Food Services - Benefits	37,654	32,229	33,300	32,021
710300 Food Services - Purchased Services	3,222	3,750	2,108	3,282
710400 Food Services - Supplies / Materials	164,555	188,619	210,229	229,629
710500 Food Services - Capital Objects	1,462	0	0	699
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	312,757	338,456	352,252	389,719

Balance Sheet				
111000 Cash	22,749	4,455	21,481	15,610
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	21,232	15,103
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	3,928	0	4,031	11,194
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	21,144	22,879	21,537	25,231
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-2,323	-18,424	17,145	-5,712

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	26,063	28,205	29,354	32,477

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.09	-0.65	0.58	-0.18

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GRACE JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **148.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	2,334	1,144	1,459	814
416100 Meal Sales - Reimbursable	49,134	46,602	40,935	41,685
416200 Meal Sales - Non-reimbursable	13,741	18,259	15,982	15,575
416900 Other Food Sales	0	0	8,373	9,124
419900 Other Local Sales	5,003	7,674	2	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	99,595	102,571	103,503	108,582
445900 Commodities and Other Federal Grants	0	0	913	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	169,807	176,250	171,167	175,780

Expenditures				
710100 Food Services - Salaries	67,901	70,411	74,662	78,551
710200 Food Services - Benefits	1,077	1,673	1,919	2,964
710300 Food Services - Purchased Services	2,695	0	0	4,114
710400 Food Services - Supplies / Materials	91,320	94,758	100,648	98,449
710500 Food Services - Capital Objects	2,878	5,232	6,229	1,519
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	165,871	172,074	183,458	185,597

Balance Sheet				
111000 Cash	82,668	86,844	74,554	64,736
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	82,668	86,844	74,554	64,736

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	13,823	14,340	15,288	15,466

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.98	6.06	4.88	4.19

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GRANGEVILLE JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **241.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	464	1,063	250	164
416100 Meal Sales - Reimbursable	68,731	108,594	114,687	111,674
416200 Meal Sales - Non-reimbursable	23,571	44,072	38,345	39,947
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	155,413	250,111	295,726	317,011
445900 Commodities and Other Federal Grants	7,370	17,121	26,107	28,692
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	16,440	90	47,838	12
Total Revenues	271,989	421,051	522,953	497,500

Expenditures				
710100 Food Services - Salaries	744	1,178	1,408	69
710200 Food Services - Benefits	57	90	128	66
710300 Food Services - Purchased Services	154,483	216,978	244,294	247,298
710400 Food Services - Supplies / Materials	121,419	221,233	237,301	248,210
710500 Food Services - Capital Objects	13,915	2,765	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	290,618	442,244	483,131	495,643

Balance Sheet				
111000 Cash	42,589	2,473	38,756	55,693
112000 Investments	0	0	0	0
114000 Other Receivables	27,672	5,301	44,314	0
115000 Inventories	9,227	5,721	0	15,210
116000 Other Current Assets	0	0	5,737	0
211000 Interfund Payable	92,976	45,375	87,323	58,669
213000 Accounts Payable	5,141	7,942	1,484	10,377
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	-39,822	0	1,857
Unreserved Funds / Operating Balance (320100 plus 320200)	-18,629	0	0	0

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	24,218	36,854	40,261	41,304

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.77	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **HAGERMAN JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **233.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	12	0	0	0
416100 Meal Sales - Reimbursable	30,798	31,443	32,027	34,374
416200 Meal Sales - Non-reimbursable	2,811	3,759	3,290	4,793
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	1,578	67	3,124	473
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	40,751	44,387	43,334	64,458
445900 Commodities and Other Federal Grants	7,743	8,703	8,392	8,262
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	83,693	88,359	90,167	112,360

Expenditures				
710100 Food Services - Salaries	33,612	31,573	35,432	41,582
710200 Food Services - Benefits	6,765	4,707	5,491	6,183
710300 Food Services - Purchased Services	618	61	675	298
710400 Food Services - Supplies / Materials	48,453	48,263	45,191	62,496
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	89,448	84,604	86,789	110,559

Balance Sheet				
111000 Cash	7,359	13,323	14,023	13,791
112000 Investments	0	0	0	0
114000 Other Receivables	125	278	4,545	8,524
115000 Inventories	0	0	3,430	2,568
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	4,685	6,716	12,804	8,178
213000 Accounts Payable	738	1,069	0	5,710
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	3,430	0
Unreserved Funds / Operating Balance (320100 plus 320200)	2,061	5,816	5,764	10,995

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	7,454	7,050	7,232	9,213

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.28	0.82	0.80	1.19

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **HANSEN SCHOOL DISTRICT**
 DISTRICT NUMBER: **415.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	236	171	26	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	31,817	33,167	28,148	29,961
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	4,077	0	4,497	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	71,227	75,512	78,177	89,368
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	107,357	108,850	110,848	119,329

Expenditures				
710100 Food Services - Salaries	34,847	41,139	39,261	45,323
710200 Food Services - Benefits	3,332	11,177	4,105	6,532
710300 Food Services - Purchased Services	4,172	2,876	4,237	5,405
710400 Food Services - Supplies / Materials	57,031	62,367	64,117	66,640
710500 Food Services - Capital Objects	0	0	5,101	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	99,382	117,559	116,821	123,900

Balance Sheet				
111000 Cash	27,255	24,196	11,713	7,185
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	1,135	1,008
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	535	0	810	726
217000 Salaries / Benefits Payable	0	6,185	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	26,720	18,011	12,038	7,467

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	8,282	9,797	9,735	10,325

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.23	1.84	1.24	0.72

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **HIGHLAND JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **305.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	21,340	21,329	22,571	18,506
416200 Meal Sales - Non-reimbursable	2,543	2,188	3,436	3,365
416900 Other Food Sales	1,026	666	1,415	370
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	31,056	28,293	27,686	28,476
445900 Commodities and Other Federal Grants	7,511	8,142	9,063	8,674
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	3,767	3,016	9,613	4,306
Total Revenues	67,243	63,634	73,784	63,697

Expenditures				
710100 Food Services - Salaries	23,457	24,032	24,889	24,976
710200 Food Services - Benefits	10,522	11,252	13,321	11,822
710300 Food Services - Purchased Services	181	321	263	146
710400 Food Services - Supplies / Materials	35,149	36,014	34,964	24,162
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	69,309	71,619	73,437	61,106

Balance Sheet				
111000 Cash	12,524	4,087	1,794	7,638
112000 Investments	0	0	0	0
114000 Other Receivables	0	1,116	3,658	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	253	35	5	87
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,663	5,545	5,477	4,990
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	7,608	-377	-30	2,561

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	5,776	5,968	6,120	5,092

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.32	-0.06	0.00	0.50

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **HOMEDALE JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **370.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	2,000	2,000	2,000	1,000
416100 Meal Sales - Reimbursable	81,390	90,935	88,805	79,084
416200 Meal Sales - Non-reimbursable	10,607	5,603	9,122	10,702
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	300	0	750	300
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	229,272	235,165	262,705	293,614
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	18,472	19,391	21,369	0
Total Revenues	342,041	353,094	384,751	384,700

Expenditures				
710100 Food Services - Salaries	121,665	127,586	141,388	146,540
710200 Food Services - Benefits	50,425	54,626	57,414	35,903
710300 Food Services - Purchased Services	4,205	6,063	3,020	4,216
710400 Food Services - Supplies / Materials	143,664	157,277	158,035	152,009
710500 Food Services - Capital Objects	22,519	300	72,631	3,470
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	342,478	345,852	432,488	342,138

Balance Sheet				
111000 Cash	92,713	104,488	32,345	97,399
112000 Investments	0	0	0	0
114000 Other Receivables	8,264	6,932	31,939	0
115000 Inventories	0	0	0	6,576
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	4,119	5,250	3,232	3,300
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	22,533	24,603	27,222	24,283
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	74,325	81,567	33,830	76,392

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	28,540	28,821	36,041	28,512

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.60	2.83	0.94	2.68

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **HORSESHOE BEND SCHOOL DISTRICT**
 DISTRICT NUMBER: **073.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	25,075	41,768	43,365	22,206
416200 Meal Sales - Non-reimbursable	1,801	881	192	1,691
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	43	0	21
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	55,736	50,006	58,355	78,373
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	82,612	92,698	101,912	102,291

Expenditures				
710100 Food Services - Salaries	31,498	31,147	32,119	37,390
710200 Food Services - Benefits	5,394	6,594	7,032	6,833
710300 Food Services - Purchased Services	892	1,759	1,474	1,097
710400 Food Services - Supplies / Materials	41,402	38,138	41,485	40,115
710500 Food Services - Capital Objects	0	0	5,800	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	8,600	5,046
Total Expenditures	79,186	77,638	96,510	90,481

Balance Sheet				
111000 Cash	16,146	27,344	30,980	42,764
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	2	56	26	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	5,652	1,736	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	10,492	25,552	30,954	42,764

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	6,599	6,470	8,043	7,540

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.59	3.95	3.85	5.67

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: IDAHO FALLS SCHOOL DISTRICT
DISTRICT NUMBER: 091.0

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	21,769	14,534	840	4,325
416100 Meal Sales - Reimbursable	730,466	688,539	754,940	737,268
416200 Meal Sales - Non-reimbursable	164,953	246,685	223,190	235,032
416900 Other Food Sales	46,696	47,720	47,054	38,486
419900 Other Local Sales	0	0	0	604
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,104,534	997,830	1,044,665	1,181,893
445900 Commodities and Other Federal Grants	0	165,931	173,480	178,321
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	129,013	135,816	134,283	154,934
Total Revenues	2,197,431	2,297,055	2,378,452	2,530,863

Expenditures				
710100 Food Services - Salaries	834,159	880,701	887,182	916,219
710200 Food Services - Benefits	285,369	315,466	344,017	358,084
710300 Food Services - Purchased Services	7,508	9,262	11,313	18,748
710400 Food Services - Supplies / Materials	1,056,964	1,103,018	1,151,419	1,148,376
710500 Food Services - Capital Objects	28,200	4,589	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	2,212,200	2,313,036	2,393,931	2,441,427

Balance Sheet				
111000 Cash	209,980	242,597	165,855	379,847
112000 Investments	0	0	0	0
114000 Other Receivables	39,944	16,062	175,447	22,384
115000 Inventories	29,678	43,438	45,162	55,519
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	45,022	129,596	99,610
213000 Accounts Payable	154	76	209	8,439
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	150,109	143,641	158,780	162,386
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	45,162	0
Unreserved Funds / Operating Balance (320100 plus 320200)	129,339	113,358	52,717	187,315

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	184,350	192,753	199,494	203,452

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.70	0.59	0.26	0.92

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: IDAHO LEADERSHIP ACADEMY
DISTRICT NUMBER: 052.1

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	0	0	0	0
Expenditures				
710100 Food Services - Salaries	0	0	0	0
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	0	0	0	0
Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	0	0	0	0
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **JEFFERSON COUNTY JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **251.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	9,378	9,268	3,333	2,663
416100 Meal Sales - Reimbursable	257,358	272,099	277,756	294,707
416200 Meal Sales - Non-reimbursable	48,350	51,584	44,257	39,898
416900 Other Food Sales	0	3,556	4,747	3,317
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	438,657	451,690	438,805	481,061
445900 Commodities and Other Federal Grants	66,934	73,620	81,066	78,891
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	820,677	861,817	849,964	900,537

Expenditures				
710100 Food Services - Salaries	327,252	340,231	344,652	354,731
710200 Food Services - Benefits	46,383	56,674	63,714	53,378
710300 Food Services - Purchased Services	9,516	11,765	6,045	8,306
710400 Food Services - Supplies / Materials	455,973	456,619	438,414	486,296
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	839,124	865,289	852,825	902,711

Balance Sheet				
111000 Cash	150,116	0	10,836	13,710
112000 Investments	0	137,094	120,196	118,152
114000 Other Receivables	8,877	8,732	6,231	7,905
115000 Inventories	19,986	17,475	30,497	24,906
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	13,718	0	0	0
213000 Accounts Payable	886	5,094	4,038	2,492
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	53,593	50,897	59,273	59,906
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	19,986	17,475	30,497	24,906
Unreserved Funds / Operating Balance (320100 plus 320200)	90,796	89,835	73,952	77,369

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	69,927	72,107	71,069	75,226

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.30	1.25	1.04	1.03

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **JEROME JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **261.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	1,453	1,532	581	429
416100 Meal Sales - Reimbursable	233,784	162,720	181,379	169,735
416200 Meal Sales - Non-reimbursable	0	37,713	61,835	16,250
416900 Other Food Sales	0	18,363	-3,093	36,148
419900 Other Local Sales	8,465	7,024	9,874	4,132
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	472,436	489,067	504,216	504,898
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	716,138	716,419	754,792	731,592
Expenditures				
710100 Food Services - Salaries	273,630	281,560	294,696	290,057
710200 Food Services - Benefits	81,263	97,332	104,898	106,241
710300 Food Services - Purchased Services	16,015	22,244	16,391	16,034
710400 Food Services - Supplies / Materials	320,778	320,679	329,888	336,903
710500 Food Services - Capital Objects	1,000	3,086	2,131	4,100
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	692,686	724,901	748,004	753,335
Balance Sheet				
111000 Cash	93,003	86,377	98,467	72,345
112000 Investments	11,050	11,405	11,517	11,625
114000 Other Receivables	6,945	7,710	8,470	7,705
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	46,146	47,260	52,312	48,199
218000 Payroll Withholding	7,969	9,831	10,953	10,030
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	56,883	48,401	55,189	33,446
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	57,724	60,408	62,334	62,778
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.99	0.80	0.89	0.53

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KAMIAH JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **304.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	486	313	519	400
416100 Meal Sales - Reimbursable	58,212	53,839	49,745	44,007
416200 Meal Sales - Non-reimbursable	4,900	4,567	4,126	4,029
416900 Other Food Sales	1,650	1,966	2,180	1,481
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	114,856	127,400	134,612	126,943
445900 Commodities and Other Federal Grants	14,152	16,938	17,695	16,987
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	194,256	205,023	208,877	193,847

Expenditures				
710100 Food Services - Salaries	83,646	79,245	82,445	83,394
710200 Food Services - Benefits	32,801	28,295	30,579	36,203
710300 Food Services - Purchased Services	237	1,397	2,554	2,094
710400 Food Services - Supplies / Materials	87,172	89,773	94,635	90,569
710500 Food Services - Capital Objects	0	1,182	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	203,856	199,892	210,213	212,260

Balance Sheet				
111000 Cash	145	309	580	0
112000 Investments	10,233	14,147	12,166	12,566
114000 Other Receivables	328	0	1,527	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	15,808
213000 Accounts Payable	161	188	217	72
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	18,804	17,396	18,520	19,563
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-8,259	-3,128	-4,464	-22,877

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	16,988	16,658	17,518	17,688

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.49	-0.19	-0.25	-1.29

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KELLOGG SCHOOL DISTRICT**
 DISTRICT NUMBER: **391.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	700	1,732	1,066	146
416100 Meal Sales - Reimbursable	80,506	81,808	80,831	85,333
416200 Meal Sales - Non-reimbursable	45,416	65,258	59,076	56,083
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	165	0	250	1,000
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	215,254	223,827	225,360	309,504
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	18,440	20,410	20,633	20,767
Total Revenues	360,481	393,035	387,216	472,833

Expenditures				
710100 Food Services - Salaries	119,149	126,888	130,413	131,449
710200 Food Services - Benefits	58,593	64,491	72,632	79,754
710300 Food Services - Purchased Services	2,987	8,288	5,564	7,668
710400 Food Services - Supplies / Materials	175,210	191,267	212,928	201,584
710500 Food Services - Capital Objects	0	0	330	1,787
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	355,939	390,934	421,867	422,242

Balance Sheet				
111000 Cash	102,440	103,933	62,311	112,061
112000 Investments	0	0	0	0
114000 Other Receivables	0	1,196	0	124
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	9,222	9,810	1,643	926
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	93,218	95,319	60,668	111,259

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	29,662	32,578	35,156	35,187

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.14	2.93	1.73	3.16

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KENDRICK JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **283.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	45,637	43,426	46,774	41,821
416200 Meal Sales - Non-reimbursable	10,427	8,681	8,561	7,778
416900 Other Food Sales	0	0	0	474
419900 Other Local Sales	364	197	180	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	51,922	52,226	57,111	61,686
445900 Commodities and Other Federal Grants	9,783	11,738	12,892	14,578
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	6,750	5,631	0	0
Total Revenues	124,883	121,899	125,518	126,337

Expenditures				
710100 Food Services - Salaries	53,443	48,653	52,124	49,193
710200 Food Services - Benefits	15,857	17,224	18,216	18,021
710300 Food Services - Purchased Services	2,304	3,912	1,447	1,553
710400 Food Services - Supplies / Materials	53,022	50,258	53,378	51,579
710500 Food Services - Capital Objects	257	1,852	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	124,883	121,899	125,165	120,346

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	4,911	7,713	8,384	8,596
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	6,049
211000 Interfund Payable	0	1,654	1,150	0
213000 Accounts Payable	238	317	550	122
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,673	5,742	6,331	8,179
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	353	6,344

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	10,407	10,158	10,430	10,029

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.03	0.63

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KIMBERLY SCHOOL DISTRICT**
 DISTRICT NUMBER: **414.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	2,280	2,303	620	111
416100 Meal Sales - Reimbursable	95,821	100,548	101,629	100,051
416200 Meal Sales - Non-reimbursable	12,311	11,250	8,709	6,679
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	2,343	2,435	5,824	1,534
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	116,462	123,100	137,536	146,712
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	229,217	239,636	254,318	255,087

Expenditures				
710100 Food Services - Salaries	97,608	73,253	99,825	107,627
710200 Food Services - Benefits	15,004	15,123	18,904	23,288
710300 Food Services - Purchased Services	1,880	3,028	2,354	1,617
710400 Food Services - Supplies / Materials	116,120	113,132	129,521	121,609
710500 Food Services - Capital Objects	2,298	6,896	5,690	3,394
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	232,910	211,432	256,294	257,535

Balance Sheet				
111000 Cash	55,695	73,798	72,083	69,057
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	444
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	9,974	-127	134	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	45,721	73,925	71,949	69,501

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	19,409	17,619	21,358	21,461

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.36	4.20	3.37	3.24

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KOOTENAI JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **274.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	790	1,116	905	646
416100 Meal Sales - Reimbursable	29,551	0	0	0
416200 Meal Sales - Non-reimbursable	6,351	36,338	46,286	38,113
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	99	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	57,092	52,706	33,738	42,110
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	93,883	90,160	80,929	80,869
Expenditures				
710100 Food Services - Salaries	29,593	27,396	32,587	35,040
710200 Food Services - Benefits	8,663	10,158	6,875	9,111
710300 Food Services - Purchased Services	1,049	585	173	286
710400 Food Services - Supplies / Materials	46,701	37,628	34,779	35,622
710500 Food Services - Capital Objects	0	0	2,300	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	86,006	75,767	76,714	80,059
Balance Sheet				
111000 Cash	25,188	39,007	30,355	42,919
112000 Investments	18,138	19,254	20,159	20,805
114000 Other Receivables	0	0	11,348	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	618	240	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	5,669	6,588	6,214	7,266
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	37,039	51,433	55,648	56,458
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	7,167	6,314	6,393	6,672
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.17	8.15	8.70	8.46

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KUNA JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **003.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	2,268	4,543	2,729	875
416100 Meal Sales - Reimbursable	210,059	224,628	248,135	343,525
416200 Meal Sales - Non-reimbursable	53,011	71,909	17,747	20,783
416900 Other Food Sales	0	0	59,776	58,672
419900 Other Local Sales	4,043	7,604	8,176	12,771
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	196,068	208,576	222,590	268,261
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	465,449	517,260	559,153	704,887
Expenditures				
710100 Food Services - Salaries	189,684	221,264	248,490	340,092
710200 Food Services - Benefits	28,246	37,000	46,254	50,010
710300 Food Services - Purchased Services	1,496	3,791	2,754	1,807
710400 Food Services - Supplies / Materials	209,605	241,621	259,692	317,529
710500 Food Services - Capital Objects	4,548	15,554	12,267	6,817
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	433,579	519,230	569,457	716,255
Balance Sheet				
111000 Cash	18,950	4,839	6,299	16,825
112000 Investments	74,743	97,377	83,029	34,639
114000 Other Receivables	1,257	2,993	244	40
115000 Inventories	0	0	14,884	34,881
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	594	6,586	11,983	234
214000 Contracts Payable	22,115	28,352	32,506	37,552
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	72,241	70,271	59,967	48,599
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	36,132	43,269	47,455	59,688
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.00	1.62	1.26	0.81

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: LAKE PEND OREILLE SCHOOL DISTRICT
DISTRICT NUMBER: 084.0

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	177,643	194,399	206,004
416200 Meal Sales - Non-reimbursable	363,893	201,104	202,360	40,258
416900 Other Food Sales	0	0	0	155,055
419900 Other Local Sales	6,161	8,985	10,783	18,685
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	467,958	493,713	566,562	614,482
445900 Commodities and Other Federal Grants	37,488	47,651	54,748	51,681
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	875,500	929,096	1,028,852	1,086,165

Expenditures				
710100 Food Services - Salaries	333,405	371,333	402,031	407,700
710200 Food Services - Benefits	81,337	74,236	89,541	96,874
710300 Food Services - Purchased Services	5,153	5,303	4,148	5,156
710400 Food Services - Supplies / Materials	458,060	484,704	525,821	547,181
710500 Food Services - Capital Objects	0	0	11,650	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	877,955	935,576	1,033,191	1,056,911

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	75,495	80,841	92,451	98,626
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	22,242	0
213000 Accounts Payable	5,273	0	605	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	63,742	80,841	61,882	62,780
218000 Payroll Withholding	0	0	12,061	10,932
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	6,480	0	-4,339	24,914

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	73,163	77,965	86,099	88,076

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.09	0.00	-0.05	0.28

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **LAKELAND SCHOOL DISTRICT**
 DISTRICT NUMBER: **272.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	1,367	836	2,497	2,142
416100 Meal Sales - Reimbursable	284,937	277,277	282,616	310,619
416200 Meal Sales - Non-reimbursable	125,810	125,331	115,653	132,686
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	16,217	5,080	887	669
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	386,915	388,486	427,265	438,536
445900 Commodities and Other Federal Grants	54,782	64,594	59,149	72,790
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	32,422	34,205	39,800	3,564
Total Revenues	902,450	895,809	927,867	961,006

Expenditures				
710100 Food Services - Salaries	261,428	273,683	291,708	15,659
710200 Food Services - Benefits	80,794	84,097	82,921	7,786
710300 Food Services - Purchased Services	100,603	111,722	128,497	450,213
710400 Food Services - Supplies / Materials	392,971	426,646	404,027	436,333
710500 Food Services - Capital Objects	13,821	23,864	1,486	7,475
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	4,142	3,373	3,732	3,791
920800 Transfers Out	0	6,630	7,930	36,175
Total Expenditures	853,759	930,015	920,301	957,432

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	98,274	57,270	68,204	62,218
115000 Inventories	12,699	14,285	17,268	20,378
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	7,943	1,493
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	6,804	1,592	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	104,169	69,963	77,529	81,103

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	71,147	77,501	76,692	79,786

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.46	0.90	1.01	1.02

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **LAPWAI SCHOOL DISTRICT**
 DISTRICT NUMBER: **341.0**

Revenues

415000 Earnings on Investments	
416100 Meal Sales - Reimbursable	
416200 Meal Sales - Non-reimbursable	
416900 Other Food Sales	
419900 Other Local Sales	
439000 Other State Revenue	
443000 Cash-in-lieu of Commodities	
445500 Federal Reimbursement	
445900 Commodities and Other Federal Grants	
453000 Sale / Compensation from Sale of Fixed Assets	
460000 Transfers In	
Total Revenues	

FY 2000	FY 2001	FY 2002	FY 2003
0	0	9	0
14,185	14,809	19,882	20,134
6,263	6,817	3,496	4,457
0	0	0	0
551	516	5,452	6,553
0	0	0	0
0	0	0	0
116,365	133,538	149,886	161,970
0	0	0	0
0	0	0	0
14,690	3,241	6,867	6,867
152,054	158,921	185,592	199,981

Expenditures

710100 Food Services - Salaries	
710200 Food Services - Benefits	
710300 Food Services - Purchased Services	
710400 Food Services - Supplies / Materials	
710500 Food Services - Capital Objects	
911600 Food Services - Debt Service Principal	
912600 Food Services - Debt Service Interest	
710700 Insurance - Judgements	
920800 Transfers Out	
Total Expenditures	

56,414	65,549	69,870	67,803
14,866	20,961	20,812	19,627
4,184	2,817	2,809	3,659
76,817	78,625	77,250	91,058
0	290	0	7,192
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
152,281	168,242	170,741	189,339

Balance Sheet

111000 Cash	
112000 Investments	
114000 Other Receivables	
115000 Inventories	
116000 Other Current Assets	
211000 Interfund Payable	
213000 Accounts Payable	
214000 Contracts Payable	
217000 Salaries / Benefits Payable	
218000 Payroll Withholding	
221000 Deferred Revenue	
234000 Other Non-Current Liabilities	
310600 Reserved for Inventories	
Unreserved Funds / Operating Balance (320100 plus 320200)	

20,953	484	12,227	44,404
0	0	0	0
3,547	17,532	21,160	3,163
0	0	0	0
0	0	0	0
546	1,313	0	1,194
2,371	1,520	1,526	2,782
0	0	0	0
7,683	10,604	12,431	13,520
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
13,900	4,579	19,430	30,071

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)

12,690	14,020	14,228	15,778
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)

1.10	0.33	1.37	1.91
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **LEWISTON INDEPENDENT SCHOOL DISTRICT**
 DISTRICT NUMBER: **340.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	2,677	1,557	389	1,342
416100 Meal Sales - Reimbursable	529,857	553,202	572,633	596,188
416200 Meal Sales - Non-reimbursable	110,285	126,862	120,136	117,135
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	1,000
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	472,512	514,945	537,375	573,356
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	87,317	92,056	93,548	103,881
Total Revenues	1,202,648	1,288,622	1,324,081	1,392,902

Expenditures				
710100 Food Services - Salaries	552,409	578,297	610,639	612,573
710200 Food Services - Benefits	192,831	211,628	211,452	215,282
710300 Food Services - Purchased Services	6,359	8,090	6,081	7,552
710400 Food Services - Supplies / Materials	461,847	493,761	490,578	508,019
710500 Food Services - Capital Objects	3,607	100	0	200
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	1,217,053	1,291,876	1,318,750	1,343,626

Balance Sheet				
111000 Cash	0	15,063	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	149,657	120,628	85,414	193,680
115000 Inventories	62,974	79,187	80,833	68,584
116000 Other Current Assets	0	0	45,446	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	9,555	10,383	8,696	10,124
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	87,134	91,808	84,979	84,845
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	62,974	79,187	80,833	68,584
Unreserved Funds / Operating Balance (320100 plus 320200)	52,968	33,500	37,185	98,711

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	101,421	107,656	109,896	111,969

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.52	0.31	0.34	0.88

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MACKAY JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **182.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	25,869	24,284	25,871	24,564
416200 Meal Sales - Non-reimbursable	2,562	2,248	2,042	2,357
416900 Other Food Sales	57	320	0	403
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	30,381	25,473	26,534	28,422
445900 Commodities and Other Federal Grants	0	8,260	8,996	7,502
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	20,500	0
Total Revenues	58,869	60,585	83,943	63,248

Expenditures				
710100 Food Services - Salaries	26,148	29,368	25,028	27,577
710200 Food Services - Benefits	2,521	245	0	0
710300 Food Services - Purchased Services	1,186	728	322	556
710400 Food Services - Supplies / Materials	35,307	37,117	38,228	31,344
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	65,162	67,458	63,578	59,477

Balance Sheet				
111000 Cash	0	0	1,766	5,537
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	8,808	15,681	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	2,917	2,918	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-11,725	-18,599	1,766	5,537

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	5,430	5,622	5,298	4,956

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.16	-3.31	0.33	1.12

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MADISON SCHOOL DISTRICT**
 DISTRICT NUMBER: **321.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	1,706	2,203	1,314	1,462
416100 Meal Sales - Reimbursable	241,902	245,133	288,777	284,390
416200 Meal Sales - Non-reimbursable	51,260	48,445	19,474	30,509
416900 Other Food Sales	57,050	53,006	1,146	1,687
419900 Other Local Sales	0	0	50,214	53,753
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	540,880	517,995	548,450	602,736
445900 Commodities and Other Federal Grants	0	390	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	892,798	867,172	909,375	974,537
Expenditures				
710100 Food Services - Salaries	353,414	349,430	357,874	384,973
710200 Food Services - Benefits	44,225	40,441	39,647	30,369
710300 Food Services - Purchased Services	13,986	7,323	12,247	12,856
710400 Food Services - Supplies / Materials	454,272	470,045	499,075	490,244
710500 Food Services - Capital Objects	425	1,808	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	805	893	1,457	2,245
920800 Transfers Out	0	0	0	0
Total Expenditures	867,127	869,940	910,300	920,687
Balance Sheet				
111000 Cash	71,300	68,334	17,873	110,773
112000 Investments	0	0	0	0
114000 Other Receivables	5,634	0	54,235	10,868
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	936	863	2,371	1,579
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	57,620	51,861	55,052	51,530
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	18,378	15,610	14,685	68,532
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	72,261	72,495	75,858	76,724
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.25	0.22	0.19	0.89

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MARSH VALLEY JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **021.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	180,882	186,808	151,533	144,920
416200 Meal Sales - Non-reimbursable	0	0	4,672	13,668
416900 Other Food Sales	8,978	10,416	21,336	18,891
419900 Other Local Sales	17	75	754	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	213,424	201,052	191,740	213,993
445900 Commodities and Other Federal Grants	0	0	0	38,198
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	22,849	25,879	25,782	25,361
Total Revenues	426,150	424,230	395,817	455,031

Expenditures				
710100 Food Services - Salaries	154,256	162,071	159,724	165,317
710200 Food Services - Benefits	63,701	58,113	61,148	62,551
710300 Food Services - Purchased Services	9,224	10,482	7,710	8,033
710400 Food Services - Supplies / Materials	190,679	186,330	201,637	180,063
710500 Food Services - Capital Objects	92	567	0	568
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	417,952	417,563	430,219	416,532

Balance Sheet				
111000 Cash	0	47,608	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	41,173	0	13,980	43,390
115000 Inventories	50,316	51,147	67,991	56,470
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	9,505	6,172	9,422	4,870
214000 Contracts Payable	18,367	21,468	0	0
217000 Salaries / Benefits Payable	0	0	18,992	14,454
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	50,316	51,147	67,991	56,470
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	13,301	19,968	-14,434	24,066

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	34,829	34,797	35,852	34,711

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.38	0.57	-0.40	0.69

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MARSING JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **363.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	34,921	37,348	34,346	42,165
416200 Meal Sales - Non-reimbursable	12,076	4,555	4,535	0
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	2,624	805	1,918	2,904
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	173,354	181,858	188,039	185,789
445900 Commodities and Other Federal Grants	14,779	0	15,207	17,162
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	11,933	11,860	15,872	15,521
Total Revenues	249,687	236,426	259,917	263,541

Expenditures				
710100 Food Services - Salaries	78,465	78,983	89,215	93,828
710200 Food Services - Benefits	27,247	24,148	32,953	34,926
710300 Food Services - Purchased Services	2,552	10,477	3,484	4,531
710400 Food Services - Supplies / Materials	112,621	109,744	110,335	115,752
710500 Food Services - Capital Objects	14,879	4,084	2,204	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	235,764	227,436	238,191	249,037

Balance Sheet				
111000 Cash	49,785	60,766	80,022	94,384
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	8,111	11,382
115000 Inventories	5,546	3,689	3,187	1,258
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	1,463	1,807
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	7,460	7,594	11,270	12,126
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	5,546	3,689	3,187	1,258
Unreserved Funds / Operating Balance (320100 plus 320200)	42,325	53,172	75,400	91,833

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	19,647	18,953	19,849	20,753

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.15	2.81	3.80	4.43

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MCCALL-DONNELLY JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **421.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	504	308	259	375
416100 Meal Sales - Reimbursable	80,942	74,446	72,720	79,621
416200 Meal Sales - Non-reimbursable	6,776	7,480	6,371	8,628
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	88,557	83,682	94,397	95,466
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	176,779	165,916	173,747	184,090

Expenditures				
710100 Food Services - Salaries	73,884	63,121	70,703	87,821
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	348	617	200	395
710400 Food Services - Supplies / Materials	101,833	95,348	94,045	102,597
710500 Food Services - Capital Objects	0	0	6,456	6,272
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	176,065	159,086	171,404	197,085

Balance Sheet				
111000 Cash	12,391	94,602	55,085	81,104
112000 Investments	0	0	0	0
114000 Other Receivables	0	10,676	21,824	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	7,260	93,317	62,605	79,795
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	5,131	11,961	14,304	1,309

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	14,672	13,257	14,284	16,424

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.35	0.90	1.00	0.08

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MEADOWS VALLEY SCHOOL DISTRICT**
 DISTRICT NUMBER: **011.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	16,608	18,710	17,531	16,041
416200 Meal Sales - Non-reimbursable	2,853	1,490	1,922	2,494
416900 Other Food Sales	2,198	2,452	2,523	1,065
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	25,731	24,702	26,817	31,422
445900 Commodities and Other Federal Grants	4,610	0	3,781	4,417
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	5,100	5,754	7,382	0
Total Revenues	57,100	53,108	59,956	55,439

Expenditures				
710100 Food Services - Salaries	23,234	25,985	20,307	19,943
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	33,530	28,594	30,147	29,184
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	56,764	54,579	50,454	49,127

Balance Sheet				
111000 Cash	0	0	1,142	10,956
112000 Investments	0	0	0	0
114000 Other Receivables	0	2,462	3,513	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	2,078	5,536	0	0
213000 Accounts Payable	0	0	61	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	3,833	4,308	2,474	2,524
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-5,911	-7,382	2,120	8,432

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	4,730	4,548	4,205	4,094

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.25	-1.62	0.50	2.06

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MELBA JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **136.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	528	413	315
416100 Meal Sales - Reimbursable	48,569	50,903	46,335	50,363
416200 Meal Sales - Non-reimbursable	9,136	12,177	9,745	6,502
416900 Other Food Sales	4,308	2,143	8,265	9,891
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	63,964	70,454	83,047	76,394
445900 Commodities and Other Federal Grants	12,973	16,010	15,912	15,000
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	138,950	152,215	163,717	158,465
Expenditures				
710100 Food Services - Salaries	46,949	45,211	47,820	48,142
710200 Food Services - Benefits	11,059	12,010	13,247	14,451
710300 Food Services - Purchased Services	0	0	16	0
710400 Food Services - Supplies / Materials	81,814	93,617	95,657	99,566
710500 Food Services - Capital Objects	3,651	1,256	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	143,473	152,094	156,740	162,159
Balance Sheet				
111000 Cash	26,630	17,150	19,975	18,555
112000 Investments	0	10,418	10,906	11,256
114000 Other Receivables	0	110	7,226	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	1,785	2,715	3,213	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,824	6,821	9,775	8,386
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	18,021	18,142	25,119	21,425
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	11,956	12,675	13,062	13,513
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.51	1.43	1.92	1.59

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MERIDIAN JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **002.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003
415000 Earnings on Investments	47,875	63,040	6,372	2,165
416100 Meal Sales - Reimbursable	1,909,529	2,191,853	2,359,443	2,675,459
416200 Meal Sales - Non-reimbursable	635,307	721,167	770,999	855,019
416900 Other Food Sales	1,031	28,970	33,422	40,460
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,464,826	1,620,882	1,843,615	2,039,036
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	4,058,568	4,625,912	5,013,851	5,612,139

Expenditures

710100 Food Services - Salaries	1,438,396	1,683,488	1,724,436	1,764,732
710200 Food Services - Benefits	318,503	397,253	471,269	531,029
710300 Food Services - Purchased Services	132,000	133,794	131,621	137,930
710400 Food Services - Supplies / Materials	2,218,675	2,547,346	2,792,618	2,586,519
710500 Food Services - Capital Objects	38,369	56,154	23,514	24,363
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	26,836	0	0	0
Total Expenditures	4,172,779	4,818,035	5,143,458	5,044,573

Balance Sheet

111000 Cash	79,967	19,679	0	388,784
112000 Investments	0	0	0	0
114000 Other Receivables	37,856	35,131	219,597	32,011
115000 Inventories	235,436	151,682	166,926	263,302
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	298,325	0
213000 Accounts Payable	8,214	18,827	5,325	12,236
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	197,030	231,773	251,660	278,009
218000 Payroll Withholding	0	0	4,928	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	148,015	151,683	166,926	263,302
Unreserved Funds / Operating Balance (320100 plus 320200)	0	-195,791	-340,641	130,550

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	347,732	401,503	428,622	420,381
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	-0.49	-0.79	0.31
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MIDDLETON SCHOOL DISTRICT**
 DISTRICT NUMBER: **134.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	2,221	1,216	1,264	1,881
416100 Meal Sales - Reimbursable	210,969	211,933	176,676	190,130
416200 Meal Sales - Non-reimbursable	0	0	13,374	11,237
416900 Other Food Sales	0	0	40,487	26,466
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	237,027	261,162	319,500	349,905
445900 Commodities and Other Federal Grants	0	0	38,068	42,825
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	4,600	0
Total Revenues	450,217	474,311	593,969	622,444

Expenditures				
710100 Food Services - Salaries	152,984	169,551	173,717	178,837
710200 Food Services - Benefits	44,542	41,886	49,774	55,626
710300 Food Services - Purchased Services	10,648	9,720	16,028	22,088
710400 Food Services - Supplies / Materials	235,360	268,874	307,821	302,771
710500 Food Services - Capital Objects	50,353	26,568	1,403	30,740
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	493,887	516,599	548,743	590,062

Balance Sheet				
111000 Cash	52,503	11,974	60,582	67,271
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	27,424
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	28,748	30,507	33,889	35,620
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	23,755	-18,533	26,693	59,075

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	41,157	43,050	45,729	49,172

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.58	-0.43	0.58	1.20

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MIDVALE SCHOOL DISTRICT**
 DISTRICT NUMBER: **433.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	9,503	11,104	8,946	10,058
416200 Meal Sales - Non-reimbursable	0	0	2,951	4,833
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	186	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	10,982	9,868	14,743	13,724
445900 Commodities and Other Federal Grants	2,288	2,370	2,414	2,283
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	13,074	11,444	10,000	10,000
Total Revenues	35,847	34,786	39,240	40,898

Expenditures				
710100 Food Services - Salaries	11,126	12,675	12,710	13,350
710200 Food Services - Benefits	5,527	5,948	5,840	5,332
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	20,774	17,677	20,387	19,425
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	37,427	36,300	38,937	38,107

Balance Sheet				
111000 Cash	23	23	23	2,826
112000 Investments	0	0	0	0
114000 Other Receivables	994	0	3,236	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	3,236	26
213000 Accounts Payable	108	475	15	2,800
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	2,489	2,642	2,799	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-1,580	-3,094	-2,791	0

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	3,119	3,025	3,245	3,176

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.51	-1.02	-0.86	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MINIDOKA COUNTY JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **331.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	8,136	10,148	10,269	9,189
416100 Meal Sales - Reimbursable	259,486	247,066	237,643	211,946
416200 Meal Sales - Non-reimbursable	39,611	36,278	36,078	35,394
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	680	5	490	267
439000 Other State Revenue	0	20,101	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	830,870	987,185	941,681	993,321
445900 Commodities and Other Federal Grants	91,528	0	107,140	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	576
460000 Transfers In	82,855	86,693	97,350	95,733
Total Revenues	1,313,166	1,387,476	1,430,651	1,346,426

Expenditures				
710100 Food Services - Salaries	491,688	513,431	542,254	534,229
710200 Food Services - Benefits	239,557	247,212	265,858	261,100
710300 Food Services - Purchased Services	8,634	9,891	9,192	12,299
710400 Food Services - Supplies / Materials	546,575	541,241	546,405	466,811
710500 Food Services - Capital Objects	0	19,251	11,469	10,482
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	1,286,454	1,331,026	1,375,178	1,284,921

Balance Sheet				
111000 Cash	8,162	1,294	2,118	1,270
112000 Investments	177,304	297,776	276,054	343,523
114000 Other Receivables	85,045	34,355	118,317	119,311
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	3,701	7,715	8,950	15,709
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	104,126	106,576	112,932	112,281
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	162,684	219,134	274,607	336,114

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	107,205	110,919	114,598	107,077

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.52	1.98	2.40	3.14

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MOSCOW CHARTER SCHOOL**
 DISTRICT NUMBER: **281.1**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	10,867	12,732
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	0	0	7,103	9,154
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	0	0	17,970	21,886

Expenditures				
710100 Food Services - Salaries	0	0	1,120	3,915
710200 Food Services - Benefits	0	0	548	299
710300 Food Services - Purchased Services	0	0	16,319	17,531
710400 Food Services - Supplies / Materials	0	0	3,691	141
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	0	0	21,678	21,886

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	0	0	1,807	1,824

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MOSCOW SCHOOL DISTRICT**
 DISTRICT NUMBER: **281.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	254,444	255,833	267,303	262,144
416200 Meal Sales - Non-reimbursable	31,727	28,899	26,695	22,160
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	29,143	38,880	56,831	64,324
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	240,998	248,848	248,503	260,625
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	39,591	40,130	54,164	46,011
Total Revenues	595,903	612,590	653,496	655,264

Expenditures				
710100 Food Services - Salaries	217,699	221,918	225,883	228,491
710200 Food Services - Benefits	79,964	81,768	91,427	93,752
710300 Food Services - Purchased Services	5,469	5,413	3,366	5,331
710400 Food Services - Supplies / Materials	255,312	274,670	271,091	272,210
710500 Food Services - Capital Objects	2,961	1,458	7,055	5,116
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	561,405	585,227	598,822	604,900

Balance Sheet				
111000 Cash	94,466	0	150,607	235,193
112000 Investments	0	130,997	0	0
114000 Other Receivables	1,071	0	25,739	837
115000 Inventories	30,156	24,386	30,415	29,273
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	3,563	3,765	1,821	6,109
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	35,802	37,652	42,594	39,913
218000 Payroll Withholding	6,020	6,294	0	6,571
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	30,156	24,386	30,415	29,273
Unreserved Funds / Operating Balance (320100 plus 320200)	50,152	83,286	131,931	183,437

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	46,784	48,769	49,902	50,408

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.07	1.71	2.64	3.64

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MOUNTAIN HOME SCHOOL DISTRICT**
 DISTRICT NUMBER: **193.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	410,087	446,178	453,519	332,920
416200 Meal Sales - Non-reimbursable	0	0	0	2,653
416900 Other Food Sales	56,726	45,666	77,669	192,876
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	475,538	465,350	498,936	529,608
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	59,916	35,941	46,250	46,505
Total Revenues	1,002,267	993,135	1,076,374	1,104,562

Expenditures				
710100 Food Services - Salaries	300,362	313,234	324,580	308,967
710200 Food Services - Benefits	94,354	88,745	98,802	104,170
710300 Food Services - Purchased Services	110,140	108,577	124,053	128,210
710400 Food Services - Supplies / Materials	499,104	469,787	516,781	493,033
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	7,694	0
Total Expenditures	1,003,960	980,343	1,071,910	1,034,380

Balance Sheet				
111000 Cash	575	575	575	575
112000 Investments	0	0	0	0
114000 Other Receivables	0	11,090	64,685	64,685
115000 Inventories	37,600	29,671	35,914	50,558
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	56,966	49,373	107,836	34,824
213000 Accounts Payable	11,798	10,074	0	23,092
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	32,763	32,449	39,434	33,808
218000 Payroll Withholding	0	0	0	8
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-63,352	-50,560	-46,096	24,086

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	83,663	81,695	89,326	86,198

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.76	-0.62	-0.52	0.28

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MULLAN SCHOOL DISTRICT**
 DISTRICT NUMBER: **392.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	1,520	967	961	930
416200 Meal Sales - Non-reimbursable	0	0	0	0
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	2,442	2,158	2,497	2,467
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	461	971	542	0
Total Revenues	4,423	4,096	4,000	3,397
Expenditures				
710100 Food Services - Salaries	0	0	0	0
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	4,415	3,872	3,789	3,805
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	4,415	3,872	3,789	3,805
Balance Sheet				
111000 Cash	351	224	435	27
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	351	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	224	435	27
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	368	323	316	317
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.69	1.38	0.09

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MURTAUGH JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **418.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	19,669	16,095	12,814	0
416200 Meal Sales - Non-reimbursable	1,096	1,590	1,666	2,139
416900 Other Food Sales	0	0	0	11,021
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	5,944
445500 Federal Reimbursement	43,716	53,263	54,333	53,455
445900 Commodities and Other Federal Grants	5,597	6,489	6,518	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	16,481	10,500	14,996	12,290
Total Revenues	86,559	87,937	90,327	84,849

Expenditures				
710100 Food Services - Salaries	29,754	26,722	31,434	29,740
710200 Food Services - Benefits	12,245	10,454	14,995	12,290
710300 Food Services - Purchased Services	0	0	0	89
710400 Food Services - Supplies / Materials	42,877	43,812	37,778	39,796
710500 Food Services - Capital Objects	1,170	369	363	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	86,046	81,357	84,570	81,915

Balance Sheet				
111000 Cash	639	7,242	201	16,055
112000 Investments	0	0	8,000	0
114000 Other Receivables	0	0	8,556	632
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	131	1,669	2,583	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,012	4,497	7,341	6,920
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-5,504	1,076	6,833	9,767

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	7,171	6,780	7,048	6,826

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.77	0.16	0.97	1.43

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NAMPA CHARTER SCHOOL**
 DISTRICT NUMBER: **131.1**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	30,132
416200 Meal Sales - Non-reimbursable	0	0	0	954
416900 Other Food Sales	0	0	0	1,430
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	0	0	0	17,020
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	0	0	0	49,536

Expenditures				
710100 Food Services - Salaries	0	0	0	30,423
710200 Food Services - Benefits	0	0	0	11,559
710300 Food Services - Purchased Services	0	0	0	6,417
710400 Food Services - Supplies / Materials	0	0	0	18,284
710500 Food Services - Capital Objects	0	0	0	15,158
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	0	0	0	81,841

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	1,582
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	30,650
213000 Accounts Payable	0	0	0	626
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	2,611
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	-32,305

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	0	0	0	6,820

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	-4.74

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NAMPA SCHOOL DISTRICT**
 DISTRICT NUMBER: **131.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003
415000 Earnings on Investments	12,953	9,240	5,432	698
416100 Meal Sales - Reimbursable	590,554	443,197	717,752	784,884
416200 Meal Sales - Non-reimbursable	385,095	620,368	433,598	444,165
416900 Other Food Sales	33,620	32,237	44,702	14,074
419900 Other Local Sales	0	300	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,498,422	1,502,436	1,865,999	2,024,190
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	152,476	139,167	204,364	205,188
Total Revenues	2,673,120	2,746,945	3,271,847	3,473,199

Expenditures

710100 Food Services - Salaries	943,805	1,096,069	1,182,698	1,174,407
710200 Food Services - Benefits	464,620	484,858	600,389	670,272
710300 Food Services - Purchased Services	28,613	35,386	37,395	30,988
710400 Food Services - Supplies / Materials	1,195,102	1,314,896	1,460,530	1,400,867
710500 Food Services - Capital Objects	13,080	13,461	2,687	11,585
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	37,562	44,164	0	60,964
Total Expenditures	2,682,782	2,988,834	3,283,699	3,349,083

Balance Sheet

111000 Cash	200,943	0	0	274,765
112000 Investments	0	0	0	0
114000 Other Receivables	43,223	39,844	240,308	33,679
115000 Inventories	95,583	87,392	97,919	75,515
116000 Other Current Assets	1,273	1,836	2,037	2,541
211000 Interfund Payable	0	28,795	189,820	157,577
213000 Accounts Payable	11,557	18,196	11,763	2,106
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	167,628	170,324	238,776	202,796
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	95,583	563	97,919	75,515
Unreserved Funds / Operating Balance (320100 plus 320200)	66,254	-88,806	-198,014	-51,494

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	223,565	249,070	273,642	279,090
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.30	-0.36	-0.72	-0.18
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NEW PLYMOUTH SCHOOL DISTRICT**
 DISTRICT NUMBER: **372.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	639	665	287	0
416100 Meal Sales - Reimbursable	66,837	69,507	70,554	65,403
416200 Meal Sales - Non-reimbursable	10,982	12,352	11,165	14,254
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	150,977	146,939	159,466	180,522
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	229,435	229,463	241,472	260,179

Expenditures				
710100 Food Services - Salaries	99,219	100,139	94,907	89,228
710200 Food Services - Benefits	22,211	21,662	18,143	28,535
710300 Food Services - Purchased Services	2,003	3,001	2,681	5,748
710400 Food Services - Supplies / Materials	112,878	109,413	117,313	118,935
710500 Food Services - Capital Objects	6,788	850	675	11,367
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	243,099	235,065	233,719	253,813

Balance Sheet				
111000 Cash	17,220	17,884	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	9,837	9,887	12,234	8,953
115000 Inventories	6,912	7,365	5,723	12,008
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	36,722	43,931	23,720	17,066
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	19,395	18,955	14,234	17,526
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	6,912	0	5,723	12,008
Unreserved Funds / Operating Balance (320100 plus 320200)	-29,060	-27,750	-25,720	-25,639

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	20,258	19,589	19,477	21,151

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.43	-1.42	-1.32	-1.21

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NEZPERCE JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **302.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	649	576	139
416100 Meal Sales - Reimbursable	0	0	19,556	18,030
416200 Meal Sales - Non-reimbursable	2,859	3,093	3,515	2,986
416900 Other Food Sales	17,803	18,916	0	253
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	30,993	30,032	22,434	21,512
445900 Commodities and Other Federal Grants	4,391	6,497	4,802	6,048
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	2,171	0	0	0
Total Revenues	58,217	59,187	50,883	48,968
Expenditures				
710100 Food Services - Salaries	15,709	16,413	17,104	16,726
710200 Food Services - Benefits	2,743	1,987	3,678	461
710300 Food Services - Purchased Services	1,409	2,717	1,311	609
710400 Food Services - Supplies / Materials	36,836	40,218	35,616	28,968
710500 Food Services - Capital Objects	4,750	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	61,447	61,335	57,709	46,764
Balance Sheet				
111000 Cash	1,255	1,104	506	0
112000 Investments	0	14,799	4,375	10,614
114000 Other Receivables	20,879	97	3,207	54
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	405
213000 Accounts Payable	5,149	1,171	9	245
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	2,041	2,033	2,101	1,835
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	8	9
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	14,944	12,796	5,970	8,174
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	5,121	5,111	4,809	3,897
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.92	2.50	1.24	2.10

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NORTH GEM SCHOOL DISTRICT**
 DISTRICT NUMBER: **149.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	24,327	19,462	26,270	20,439
416200 Meal Sales - Non-reimbursable	5,563	4,438	2,559	4,054
416900 Other Food Sales	395	294	1,475	1,620
419900 Other Local Sales	812	1,099	0	28
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	25,716	24,061	25,454	41,885
445900 Commodities and Other Federal Grants	0	0	4,877	5,702
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	10,000	10,000	6,000	6,000
Total Revenues	66,813	59,354	66,635	79,728

Expenditures				
710100 Food Services - Salaries	33,220	35,769	35,585	36,137
710200 Food Services - Benefits	3,274	3,636	4,095	4,456
710300 Food Services - Purchased Services	370	1	470	589
710400 Food Services - Supplies / Materials	24,608	24,244	31,993	37,906
710500 Food Services - Capital Objects	1,560	12,136	1,674	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	63,032	75,786	73,817	79,088

Balance Sheet				
111000 Cash	29,765	14,833	6,611	7,827
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	211	978	681	743
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,103	4,836	4,092	4,606
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	25,451	9,019	1,838	2,478

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	5,253	6,316	6,151	6,591

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.85	1.43	0.30	0.38

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NOTUS SCHOOL DISTRICT**
 DISTRICT NUMBER: **135.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	26,165	0	104,808	0
416200 Meal Sales - Non-reimbursable	0	25,887	23,672	22,818
416900 Other Food Sales	0	132	2,777	1,219
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	72,111	69,007	0	105,340
445900 Commodities and Other Federal Grants	0	9,187	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	98,276	104,213	131,257	129,377

Expenditures				
710100 Food Services - Salaries	33,537	33,512	35,686	41,687
710200 Food Services - Benefits	5,035	5,779	9,435	15,592
710300 Food Services - Purchased Services	1,054	0	516	2,237
710400 Food Services - Supplies / Materials	51,713	55,460	68,447	73,350
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	91,339	94,751	114,084	132,866

Balance Sheet				
111000 Cash	3,683	11,377	28,912	28,214
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	385	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,853	5,470	5,832	8,623
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-3,555	5,907	23,080	19,591

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	7,612	7,896	9,507	11,072

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.47	0.75	2.43	1.77

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **ONEIDA COUNTY SCHOOL DISTRICT**
 DISTRICT NUMBER: **351.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	89,506	93,435	83,247	88,615
416200 Meal Sales - Non-reimbursable	0	205	0	0
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	95,386	95,993	93,143	111,805
445900 Commodities and Other Federal Grants	14,746	17,637	17,400	16,315
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	12,000	0
Total Revenues	199,638	207,270	205,790	216,735
Expenditures				
710100 Food Services - Salaries	81,131	85,624	92,411	86,122
710200 Food Services - Benefits	10,189	13,133	12,864	13,719
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	127,561	113,144	105,157	99,354
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	218,881	211,901	210,432	199,195
Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	25,632	30,023	34,864	17,364
213000 Accounts Payable	0	240	40	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-25,632	-30,263	-34,904	-17,364
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	18,240	17,658	17,536	16,600
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.41	-1.71	-1.99	-1.05

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **OROFINO JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **171.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	86,387	86,384	87,265	96,415
416200 Meal Sales - Non-reimbursable	2,209	1,513	1,790	1,881
416900 Other Food Sales	9,735	13,180	10,803	9,168
419900 Other Local Sales	902	448	135	225
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	206,608	211,821	215,752	266,353
445900 Commodities and Other Federal Grants	27,191	30,134	25,755	32,085
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	84,495	61,423	49,305	31,175
Total Revenues	417,527	404,903	390,805	437,302

Expenditures				
710100 Food Services - Salaries	152,328	163,214	151,428	158,030
710200 Food Services - Benefits	44,399	53,690	57,156	52,007
710300 Food Services - Purchased Services	4,753	8,723	5,499	7,868
710400 Food Services - Supplies / Materials	178,200	179,276	173,445	213,115
710500 Food Services - Capital Objects	4,604	0	3,277	6,282
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	384,284	404,903	390,805	437,302

Balance Sheet				
111000 Cash	0	0	0	31,175
112000 Investments	0	0	0	0
114000 Other Receivables	27,018	61,423	32,238	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	33,332	5,273	4,909
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	27,018	28,091	26,965	26,266
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	32,024	33,742	32,567	36,442

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **PARMA SCHOOL DISTRICT**
 DISTRICT NUMBER: **137.0**

Revenues

415000 Earnings on Investments	
416100 Meal Sales - Reimbursable	
416200 Meal Sales - Non-reimbursable	
416900 Other Food Sales	
419900 Other Local Sales	
439000 Other State Revenue	
443000 Cash-in-lieu of Commodities	
445500 Federal Reimbursement	
445900 Commodities and Other Federal Grants	
453000 Sale / Compensation from Sale of Fixed Assets	
460000 Transfers In	
Total Revenues	

FY 2000 FY 2001 FY 2002 FY 2003

0	0	0	0
53,301	63,572	57,823	60,383
9,114	5,127	4,712	4,373
1,294	8,200	15,075	13,415
0	0	0	0
0	0	0	0
0	0	0	0
202,297	208,130	227,980	233,800
0	0	0	0
0	0	0	0
0	0	32,061	14,823
266,006	285,029	337,651	326,794

Expenditures

710100 Food Services - Salaries	
710200 Food Services - Benefits	
710300 Food Services - Purchased Services	
710400 Food Services - Supplies / Materials	
710500 Food Services - Capital Objects	
911600 Food Services - Debt Service Principal	
912600 Food Services - Debt Service Interest	
710700 Insurance - Judgements	
920800 Transfers Out	
Total Expenditures	

95,182	112,842	113,667	98,645
13,445	12,059	15,074	17,005
7,676	10,679	11,783	11,981
153,076	175,870	178,106	151,346
3,532	20,692	1,783	5,262
0	0	0	0
0	0	0	0
0	0	0	0
75	75	0	0
272,986	332,217	320,413	284,239

Balance Sheet

111000 Cash	
112000 Investments	
114000 Other Receivables	
115000 Inventories	
116000 Other Current Assets	
211000 Interfund Payable	
213000 Accounts Payable	
214000 Contracts Payable	
217000 Salaries / Benefits Payable	
218000 Payroll Withholding	
221000 Deferred Revenue	
234000 Other Non-Current Liabilities	
310600 Reserved for Inventories	
Unreserved Funds / Operating Balance (320100 plus 320200)	

26,940	0	0	38,409
0	0	0	0
4,245	4,239	34,144	6,240
4,320	7,326	7,326	6,100
0	0	0	0
0	19,991	31,425	0
480	0	0	0
0	0	0	0
12,571	16,308	17,541	15,690
0	0	0	0
0	0	0	0
0	0	0	0
4,320	7,326	0	0
18,134	-32,060	-7,496	35,059

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)

22,749 27,685 26,701 23,687

Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)

0.80 -1.16 -0.28 1.48

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **PAYETTE JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **371.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	3,731	3,825	2,670	1,897
416100 Meal Sales - Reimbursable	101,749	101,015	101,352	90,158
416200 Meal Sales - Non-reimbursable	21,983	24,014	16,217	14,250
416900 Other Food Sales	1,370	3,560	4,421	4,327
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	324,387	367,096	399,120	422,918
445900 Commodities and Other Federal Grants	32,820	40,647	43,228	46,346
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	486,040	540,157	567,008	579,896

Expenditures				
710100 Food Services - Salaries	192,970	203,957	221,418	225,934
710200 Food Services - Benefits	47,172	48,959	51,833	58,324
710300 Food Services - Purchased Services	6,583	13,598	22,033	15,528
710400 Food Services - Supplies / Materials	229,814	256,538	288,933	274,336
710500 Food Services - Capital Objects	3,224	2,385	0	5,423
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	479,763	525,437	584,217	579,545

Balance Sheet				
111000 Cash	51,532	62,577	7,399	37,206
112000 Investments	70,601	71,462	64,469	60,458
114000 Other Receivables	11,029	29,221	59,893	35,658
115000 Inventories	33,432	21,655	40,869	41,865
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	4,985	3,573	6,737	6,919
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	28,897	33,910	35,670	37,694
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	33,432	21,655	40,869	41,865
Unreserved Funds / Operating Balance (320100 plus 320200)	99,280	125,777	89,354	88,709

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	39,980	43,786	48,685	48,295

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.48	2.87	1.84	1.84

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **PLUMMER / WORLEY JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **044.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	40,429	40,966	18,678	22,052
416200 Meal Sales - Non-reimbursable	0	0	9,816	11,292
416900 Other Food Sales	0	0	335	1,363
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	133,163	0	116,706	146,957
445900 Commodities and Other Federal Grants	12,345	120,451	27,613	-10,280
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	12,315	32,090	63,191	64,878
Total Revenues	198,252	193,507	236,339	236,262

Expenditures				
710100 Food Services - Salaries	71,324	80,151	84,857	86,272
710200 Food Services - Benefits	27,006	29,144	38,451	40,086
710300 Food Services - Purchased Services	2,012	2,097	2,838	2,945
710400 Food Services - Supplies / Materials	95,340	87,663	107,056	105,279
710500 Food Services - Capital Objects	2,140	0	2,325	2,492
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	197,822	199,055	235,527	237,074

Balance Sheet				
111000 Cash	0	8,804	0	3,162
112000 Investments	0	0	0	0
114000 Other Receivables	17,717	4,885	20,317	13,678
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	2,862	0
213000 Accounts Payable	0	0	2,209	949
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	12,169	13,689	14,434	13,891
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	2,000
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	5,548	0	812	0

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	16,485	16,588	19,627	19,756

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.34	0.00	0.04	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **POCATELLO SCHOOL DISTRICT**
 DISTRICT NUMBER: **025.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	6,903	4,125	0	-2,655
416100 Meal Sales - Reimbursable	830,277	860,111	805,224	771,158
416200 Meal Sales - Non-reimbursable	0	447,180	517,295	539,045
416900 Other Food Sales	399,574	15,878	14,684	31,120
419900 Other Local Sales	12,522	0	0	0
439000 Other State Revenue	0	42,204	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,531,757	1,595,884	1,672,275	1,783,355
445900 Commodities and Other Federal Grants	142,006	136,253	148,873	137,271
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	179,512	180,937	181,780	208,868
Total Revenues	3,102,551	3,282,572	3,340,131	3,468,162

Expenditures				
710100 Food Services - Salaries	1,083,616	1,115,143	1,089,041	1,133,592
710200 Food Services - Benefits	369,149	363,804	359,310	369,139
710300 Food Services - Purchased Services	6,115	4,286	4,842	10,820
710400 Food Services - Supplies / Materials	1,526,363	1,694,338	1,720,164	1,741,630
710500 Food Services - Capital Objects	35,676	15,280	107,748	70,103
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	3,020,919	3,192,851	3,281,105	3,325,284

Balance Sheet				
111000 Cash	100,977	175,560	0	262,191
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	277,022	72,955
115000 Inventories	54,520	61,715	101,013	108,962
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	78,455	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	20,741	0	21,888
217000 Salaries / Benefits Payable	19,820	0	20,346	0
218000 Payroll Withholding	21,038	12,174	15,848	15,956
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	54,520	61,715	101,013	0
Unreserved Funds / Operating Balance (320100 plus 320200)	60,119	142,645	162,373	406,264

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	251,743	266,071	273,425	277,107

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.24	0.54	0.59	1.47

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **POST FALLS SCHOOL DISTRICT**
 DISTRICT NUMBER: **273.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	231,030	339,240	392,991	408,396
416200 Meal Sales - Non-reimbursable	102,193	169,220	149,704	161,540
416900 Other Food Sales	0	0	0	8,312
419900 Other Local Sales	5,142	8,871	8,234	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	427,198	503,745	653,531	719,625
445900 Commodities and Other Federal Grants	41,747	54,597	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	47,340	74,112	77,467	73,912
Total Revenues	854,650	1,149,785	1,281,927	1,371,785

Expenditures				
710100 Food Services - Salaries	286,473	430,167	438,733	442,607
710200 Food Services - Benefits	87,282	135,529	147,383	129,960
710300 Food Services - Purchased Services	10,237	17,486	3,813	7,920
710400 Food Services - Supplies / Materials	463,104	658,539	669,375	675,294
710500 Food Services - Capital Objects	4,950	16,509	100	5,500
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	852,046	1,258,230	1,259,404	1,261,281

Balance Sheet				
111000 Cash	31,477	0	0	63,290
112000 Investments	0	0	0	0
114000 Other Receivables	16,562	0	89,787	9,996
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	61,984	129,561	0
213000 Accounts Payable	519	338	2,710	22
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	4,082	2,685	0	5,244
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	43,438	-65,007	-42,484	68,020

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	71,004	104,853	104,950	105,107

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.61	-0.62	-0.40	0.65

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **POTLATCH SCHOOL DISTRICT**
 DISTRICT NUMBER: **285.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	63,839	59,143	60,394	60,770
416200 Meal Sales - Non-reimbursable	7,571	6,458	5,984	5,812
416900 Other Food Sales	53	0	0	0
419900 Other Local Sales	60	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	51,060	66,602	68,732	62,752
445900 Commodities and Other Federal Grants	11,371	11,303	10,620	13,262
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	13,786	2,116	0	0
Total Revenues	147,740	145,622	145,730	142,596

Expenditures				
710100 Food Services - Salaries	61,108	65,346	67,877	65,398
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	1,031	1,494	1,061	1,111
710400 Food Services - Supplies / Materials	74,608	77,230	72,325	73,753
710500 Food Services - Capital Objects	0	1,552	1,353	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	136,747	145,622	142,616	140,262

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	9,313	10,957	13,646	15,073
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	9,313	10,957	10,532	9,625
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	3,114	5,448

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	11,396	12,135	11,885	11,689

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.26	0.47

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **PRESTON JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **201.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003
415000 Earnings on Investments	911	967	801	643
416100 Meal Sales - Reimbursable	227,502	249,783	195,190	188,382
416200 Meal Sales - Non-reimbursable	0	-2,744	46,105	48,010
416900 Other Food Sales	9,091	5,055	9,137	5,991
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	39,664
445500 Federal Reimbursement	310,896	366,804	391,411	438,675
445900 Commodities and Other Federal Grants	0	41,862	43,191	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	93,045	0	0	0
Total Revenues	641,445	661,727	685,835	721,365

Expenditures

710100 Food Services - Salaries	199,277	180,980	195,406	200,721
710200 Food Services - Benefits	30,027	29,492	24,238	37,490
710300 Food Services - Purchased Services	1,757	17,849	6,635	7,496
710400 Food Services - Supplies / Materials	387,463	385,082	428,274	458,708
710500 Food Services - Capital Objects	94,234	17,719	12,679	23,462
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	712,758	631,122	667,232	727,877

Balance Sheet

111000 Cash	724	5,079	74,347	70,724
112000 Investments	0	0	0	0
114000 Other Receivables	26,716	50,665	0	0
115000 Inventories	60,000	60,000	60,000	60,000
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	25,712	23,411	23,411	26,300
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	60,000	60,000	60,000	60,000
Unreserved Funds / Operating Balance (320100 plus 320200)	1,728	32,333	50,936	44,424

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	59,397	52,594	55,603	60,656
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.03	0.61	0.92	0.73
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **RENAISSANCE CHARTER SCHOOL**
 DISTRICT NUMBER: **281.2**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	13,874	5,512
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	0	0	0	9,271
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	4,924	5,902
Total Revenues	0	0	18,798	20,685

Expenditures				
710100 Food Services - Salaries	0	0	5,567	5,959
710200 Food Services - Benefits	0	0	0	0
710300 Food Services - Purchased Services	0	0	12,868	14,332
710400 Food Services - Supplies / Materials	0	0	547	394
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	0	0	18,982	20,685

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	148	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	906
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	62	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	86	906
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	0	0	1,582	1,724

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **RICHFIELD SCHOOL DISTRICT**
 DISTRICT NUMBER: **316.0**

Revenues

415000 Earnings on Investments	
416100 Meal Sales - Reimbursable	
416200 Meal Sales - Non-reimbursable	
416900 Other Food Sales	
419900 Other Local Sales	
439000 Other State Revenue	
443000 Cash-in-lieu of Commodities	
445500 Federal Reimbursement	
445900 Commodities and Other Federal Grants	
453000 Sale / Compensation from Sale of Fixed Assets	
460000 Transfers In	
Total Revenues	

FY 2000	FY 2001	FY 2002	FY 2003
289	367	385	191
13,823	16,506	8,319	12,695
4,327	6,030	9,986	6,416
636	109	62	0
0	0	0	0
0	0	0	0
0	0	0	0
53,189	50,559	49,954	63,623
0	5,762	5,538	7,159
0	0	0	0
0	0	0	0
72,264	79,333	74,244	90,084

Expenditures

710100 Food Services - Salaries	
710200 Food Services - Benefits	
710300 Food Services - Purchased Services	
710400 Food Services - Supplies / Materials	
710500 Food Services - Capital Objects	
911600 Food Services - Debt Service Principal	
912600 Food Services - Debt Service Interest	
710700 Insurance - Judgements	
920800 Transfers Out	
Total Expenditures	

29,908	29,475	41,301	39,381
9,034	9,402	0	14,740
523	695	112	970
31,084	32,876	33,261	33,690
230	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
70,779	72,448	74,674	88,781

Balance Sheet

111000 Cash	
112000 Investments	
114000 Other Receivables	
115000 Inventories	
116000 Other Current Assets	
211000 Interfund Payable	
213000 Accounts Payable	
214000 Contracts Payable	
217000 Salaries / Benefits Payable	
218000 Payroll Withholding	
221000 Deferred Revenue	
234000 Other Non-Current Liabilities	
310600 Reserved for Inventories	
Unreserved Funds / Operating Balance (320100 plus 320200)	

20,378	27,487	27,057	36,104
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	5,804	5,805
5,579	0	0	0
0	0	0	0
0	3,980	0	7,743
0	1,824	0	0
0	0	0	0
0	0	0	0
0	0	0	0
14,799	21,683	21,253	22,556

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)

5,898	6,037	6,223	7,398
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)

2.51	3.59	3.42	3.05
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **RIRIE JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **252.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	52,003	54,284	50,932	16,722
416200 Meal Sales - Non-reimbursable	11,452	5,314	6,820	45,641
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	1,891	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	97,916	97,404	102,592	115,745
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	11,600	10,057	10,264	12,528
Total Revenues	172,971	168,950	170,608	190,636

Expenditures				
710100 Food Services - Salaries	53,907	56,583	61,140	7,292
710200 Food Services - Benefits	25,395	31,065	32,633	8,486
710300 Food Services - Purchased Services	357	606	19	142,054
710400 Food Services - Supplies / Materials	95,494	89,904	90,745	40,856
710500 Food Services - Capital Objects	356	540	88	349
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	175,509	178,698	184,625	199,037

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	23,200	9,974	10,038	2,180
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	17,425	12,670	24,894	30,480
213000 Accounts Payable	0	0	0	4,690
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	8,502	9,779	11,636	1,903
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-2,727	-12,475	-26,492	-34,893

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	14,626	14,892	15,385	16,586

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.19	-0.84	-1.72	-2.10

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **ROCKLAND SCHOOL DISTRICT**
 DISTRICT NUMBER: **382.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	13,210	10,580	10,733	10,813
416200 Meal Sales - Non-reimbursable	0	4,137	5,360	4,458
416900 Other Food Sales	0	0	0	947
419900 Other Local Sales	0	0	0	350
439000 Other State Revenue	0	881	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	42,400	40,128	40,906	36,921
445900 Commodities and Other Federal Grants	0	0	0	1,000
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	10,251	9,212	11,449	0
Total Revenues	65,861	64,938	68,448	54,489

Expenditures				
710100 Food Services - Salaries	20,805	20,571	17,967	19,778
710200 Food Services - Benefits	10,251	10,272	11,851	0
710300 Food Services - Purchased Services	0	348	1,034	400
710400 Food Services - Supplies / Materials	33,550	37,768	37,036	37,479
710500 Food Services - Capital Objects	0	1,662	997	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	64,606	70,621	68,885	57,657

Balance Sheet				
111000 Cash	1,477	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	2,800	4,790	6,781	8,833
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	4,206	4,483	7,198
213000 Accounts Payable	0	0	158	611
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	2,800	4,790	6,781	8,833
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,477	-4,206	-4,641	-7,809

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	5,384	5,885	5,740	4,805

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.27	-0.71	-0.81	-1.63

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SALMON SCHOOL DISTRICT**
 DISTRICT NUMBER: **291.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	1,562	1,090	135	0
416100 Meal Sales - Reimbursable	52,850	50,553	53,381	52,735
416200 Meal Sales - Non-reimbursable	13,345	15,403	10,259	6,456
416900 Other Food Sales	492	512	401	1,895
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	110,135	108,537	104,402	112,370
445900 Commodities and Other Federal Grants	14,028	0	0	15,527
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	192,412	176,095	168,578	188,983

Expenditures				
710100 Food Services - Salaries	84,125	81,799	87,036	83,843
710200 Food Services - Benefits	19,222	19,623	18,022	22,975
710300 Food Services - Purchased Services	5,908	4,012	3,592	2,925
710400 Food Services - Supplies / Materials	80,746	71,494	70,660	82,954
710500 Food Services - Capital Objects	790	2,711	2,617	1,264
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	190,791	179,639	181,927	193,961

Balance Sheet				
111000 Cash	33,227	29,610	11,851	7,525
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	1,417	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	3,090	2,933	1,215	450
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	1,192	1,275	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	28,945	25,402	12,053	7,075

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	15,899	14,970	15,161	16,163

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.82	1.70	0.80	0.44

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SHELLEY JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **060.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	2,092	2,971	1,068	623
416100 Meal Sales - Reimbursable	151,090	150,711	150,000	157,585
416200 Meal Sales - Non-reimbursable	273	37,165	37,057	40,568
416900 Other Food Sales	5,311	8,429	8,059	7,393
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	272,987	283,658	223,613	240,509
445900 Commodities and Other Federal Grants	0	0	41,913	40,259
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	30,040	31,670	34,083	35,629
Total Revenues	461,793	514,604	495,793	522,566

Expenditures				
710100 Food Services - Salaries	185,362	195,489	193,299	186,476
710200 Food Services - Benefits	78,004	71,758	70,136	70,332
710300 Food Services - Purchased Services	3,190	0	237	2,076
710400 Food Services - Supplies / Materials	161,834	202,337	220,774	205,815
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	428,390	469,584	484,446	464,699

Balance Sheet				
111000 Cash	52,170	5,743	130,457	188,841
112000 Investments	0	8,960	0	0
114000 Other Receivables	27,763	107,485	3,316	4,697
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	167	167
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	212
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	30,567	27,802	28,207	29,893
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	49,366	94,386	105,733	163,600

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	35,699	39,132	40,371	38,725

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.38	2.41	2.62	4.22

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SHOSHONE JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **312.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	19,719	21,756	28,271	28,237
416200 Meal Sales - Non-reimbursable	5,766	7,084	3,272	2,102
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	1,771	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	82,439	86,539	78,981	123,761
445900 Commodities and Other Federal Grants	9,802	9,476	9,644	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	8,817	6,940	0
Total Revenues	117,726	135,443	127,108	154,100

Expenditures				
710100 Food Services - Salaries	44,161	34,134	39,334	41,193
710200 Food Services - Benefits	22,746	21,822	23,588	25,224
710300 Food Services - Purchased Services	977	2,315	1,496	2,127
710400 Food Services - Supplies / Materials	67,189	66,330	65,342	69,110
710500 Food Services - Capital Objects	148	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	135,221	124,601	129,760	137,654

Balance Sheet				
111000 Cash	0	2,285	0	16,446
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	2,635	0	404	0
213000 Accounts Payable	0	260	223	627
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	6,182	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-8,817	2,025	-627	15,819

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	11,268	10,383	10,813	11,471

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.78	0.20	-0.06	1.38

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SNAKE RIVER SCHOOL DISTRICT**
 DISTRICT NUMBER: **052.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	15,779	26,099	13,818	4,050
416100 Meal Sales - Reimbursable	141,266	160,260	156,754	155,226
416200 Meal Sales - Non-reimbursable	25,182	25,025	11,767	9,856
416900 Other Food Sales	0	0	1,517	1,880
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	226,906	224,262	232,782	254,295
445900 Commodities and Other Federal Grants	32,719	41,750	37,723	37,150
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	57,499	69,432	27,622	0
Total Revenues	499,351	546,828	481,983	462,457

Expenditures				
710100 Food Services - Salaries	197,105	218,481	205,550	194,727
710200 Food Services - Benefits	42,999	43,858	37,116	35,273
710300 Food Services - Purchased Services	1,439	1,573	1,456	1,261
710400 Food Services - Supplies / Materials	265,379	282,916	237,861	218,000
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	506,922	546,828	481,983	449,261

Balance Sheet				
111000 Cash	39,974	40,087	0	0
112000 Investments	0	0	0	42,606
114000 Other Receivables	0	240	33,613	5,525
115000 Inventories	52,806	45,095	43,506	37,936
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	941	0
213000 Accounts Payable	0	407	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	39,974	39,920	32,672	34,936
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	52,806	45,095	43,506	37,936
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	13,195

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	42,244	45,569	40,165	37,438

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.35

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SODA SPRINGS JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **150.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	608	971	326	233
416100 Meal Sales - Reimbursable	85,403	0	0	0
416200 Meal Sales - Non-reimbursable	6,393	96,132	88,891	91,920
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	56,306	55,323	64,852	77,230
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	148,710	152,426	154,069	169,383
Expenditures				
710100 Food Services - Salaries	58,079	75,932	58,481	79,713
710200 Food Services - Benefits	13,435	9,397	8,112	9,382
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	71,339	73,506	74,462	80,191
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	142,853	158,835	141,055	169,286
Balance Sheet				
111000 Cash	34,208	27,799	40,812	40,910
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	34,208	27,799	40,812	40,910
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	11,904	13,236	11,755	14,107
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.87	2.10	3.47	2.90

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SOUTH LEMHI SCHOOL DISTRICT**
 DISTRICT NUMBER: **292.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	7,559	8,150	6,839	6,833
416200 Meal Sales - Non-reimbursable	2,631	2,441	2,688	2,270
416900 Other Food Sales	0	174	247	497
419900 Other Local Sales	198	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	28,467	23,347	19,369	19,467
445900 Commodities and Other Federal Grants	0	4,080	3,328	2,880
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	3,000	5,000	5,000	5,000
Total Revenues	41,855	43,192	37,471	36,947
Expenditures				
710100 Food Services - Salaries	14,174	15,338	11,778	14,451
710200 Food Services - Benefits	1,460	1,618	2,751	3,961
710300 Food Services - Purchased Services	2,807	1,696	1,300	1,234
710400 Food Services - Supplies / Materials	21,046	24,203	22,625	20,679
710500 Food Services - Capital Objects	338	0	530	346
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	39,825	42,855	38,984	40,671
Balance Sheet				
111000 Cash	4,723	5,060	5,514	2,700
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	1,967	2,877
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	4,723	5,060	3,547	-177
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	3,319	3,571	3,249	3,389
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.42	1.42	1.09	-0.05

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **ST. MARIES JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **041.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	29	41	24	18
416100 Meal Sales - Reimbursable	124,158	89,627	90,169	89,471
416200 Meal Sales - Non-reimbursable	13,060	16,725	16,719	18,534
416900 Other Food Sales	3,160	3,321	2,185	3,760
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	177,706	163,409	172,351	189,601
445900 Commodities and Other Federal Grants	17,746	31,337	32,658	31,784
453000 Sale / Compensation from Sale of Fixed Assets	0	1,855	0	0
460000 Transfers In	0	50,000	38,200	12,000
Total Revenues	335,859	356,315	352,306	345,168

Expenditures				
710100 Food Services - Salaries	101,196	132,556	128,505	130,629
710200 Food Services - Benefits	36,211	38,144	43,473	40,672
710300 Food Services - Purchased Services	71,230	13,720	3,477	4,206
710400 Food Services - Supplies / Materials	185,474	182,832	165,786	166,699
710500 Food Services - Capital Objects	173	3,308	4,603	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	394,284	370,560	345,844	342,206

Balance Sheet				
111000 Cash	0	810	403	2,489
112000 Investments	567	608	636	657
114000 Other Receivables	6,548	10,299	32,481	19,416
115000 Inventories	6,919	6,218	9,524	6,547
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	111,217	128,736	148,817	130,132
213000 Accounts Payable	3,226	41	109	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	14,406	22,193	20,692	22,589
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	6,919	6,218	0	6,547
Unreserved Funds / Operating Balance (320100 plus 320200)	-121,734	-139,253	-126,574	-130,159

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	32,857	30,880	28,820	28,517

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-3.70	-4.51	-4.39	-4.56

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SUGAR-SALEM JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **322.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	2,164	1,621	636	0
416100 Meal Sales - Reimbursable	125,573	122,662	142,204	139,536
416200 Meal Sales - Non-reimbursable	16,472	15,212	15,282	16,588
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	3,219	3,080	4,341	5,140
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	206,692	201,610	188,752	198,341
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	354,120	344,185	351,215	359,605

Expenditures				
710100 Food Services - Salaries	135,097	134,593	138,388	141,678
710200 Food Services - Benefits	33,612	39,616	32,315	36,806
710300 Food Services - Purchased Services	6,984	8,933	2,471	2,676
710400 Food Services - Supplies / Materials	185,539	180,443	189,962	171,040
710500 Food Services - Capital Objects	836	0	365	880
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	362,068	363,585	363,501	353,080

Balance Sheet				
111000 Cash	92	5,984	0	29,270
112000 Investments	49,379	29,807	20,541	0
114000 Other Receivables	1,299	929	18,184	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	16,403	0
213000 Accounts Payable	112	19	1,966	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	25,330	30,773	26,714	29,103
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	25,328	5,928	-6,358	167

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	30,172	30,299	30,292	29,423

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.84	0.20	-0.21	0.01

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SWAN VALLEY ELEMENTARY SCHOOL DISTRICT**
 DISTRICT NUMBER: **092.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	4,851	6,355	6,318	6,582
416200 Meal Sales - Non-reimbursable	912	0	0	559
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	357	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	10,037	12,250	12,282	10,895
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	7,090	9,424	5,348	11,972
Total Revenues	22,890	28,386	23,948	30,008

Expenditures				
710100 Food Services - Salaries	9,564	9,964	11,803	13,081
710200 Food Services - Benefits	4,064	5,266	4,474	5,864
710300 Food Services - Purchased Services	0	0	250	0
710400 Food Services - Supplies / Materials	6,156	10,383	8,236	8,548
710500 Food Services - Capital Objects	201	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	4,712	0	0
Total Expenditures	19,985	30,325	24,763	27,493

Balance Sheet				
111000 Cash	0	0	0	0
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	1,182	1,975	3,494	460
213000 Accounts Payable	0	0	62	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	1,894	3,040	2,274	2,855
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-3,076	-5,015	-5,830	-3,315

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	1,665	2,527	2,064	2,291

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.85	-1.98	-2.82	-1.45

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **TETON COUNTY SCHOOL DISTRICT**
 DISTRICT NUMBER: **401.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	499	53	0	0
416100 Meal Sales - Reimbursable	94,063	98,601	114,278	114,449
416200 Meal Sales - Non-reimbursable	10,179	7,536	9,763	10,393
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	3,216	3,430	2,101	3,279
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	137,134	151,711	166,657	168,134
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	245,091	261,331	292,799	296,255
Expenditures				
710100 Food Services - Salaries	107,451	118,265	123,085	125,319
710200 Food Services - Benefits	4,202	0	0	0
710300 Food Services - Purchased Services	0	0	420	71
710400 Food Services - Supplies / Materials	136,523	146,185	160,395	157,344
710500 Food Services - Capital Objects	1,613	1,059	380	4,374
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	249,789	265,509	284,280	287,108
Balance Sheet				
111000 Cash	52,393	48,787	41,994	66,771
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	15,281	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	17,415	17,987	17,956	18,305
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	34,978	30,800	39,319	48,466
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	20,816	22,126	23,690	23,926
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.68	1.39	1.66	2.03

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **TROY SCHOOL DISTRICT**
 DISTRICT NUMBER: **287.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	46,230	45,246
416200 Meal Sales - Non-reimbursable	0	0	3,691	3,663
416900 Other Food Sales	0	0	1,082	0
419900 Other Local Sales	0	0	3,566	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	0	0	45,176	42,225
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	0	0	99,745	91,134

Expenditures				
710100 Food Services - Salaries	0	0	45,551	45,359
710200 Food Services - Benefits	0	0	8,462	7,256
710300 Food Services - Purchased Services	0	0	76	1,025
710400 Food Services - Supplies / Materials	0	0	45,521	35,743
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	0	0	99,610	89,383

Balance Sheet				
111000 Cash	0	0	20	20
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	6,782	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	10,669
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	58
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	6,667	8,745
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	135	1,886

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	0	0	8,301	7,449

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.02	0.25

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **TWIN FALLS SCHOOL DISTRICT**
 DISTRICT NUMBER: **411.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003
415000 Earnings on Investments	0	0	1,459	1,973
416100 Meal Sales - Reimbursable	555,177	574,419	608,162	602,000
416200 Meal Sales - Non-reimbursable	90,002	79,144	70,748	92,500
416900 Other Food Sales	15,921	10,334	14,068	15,854
419900 Other Local Sales	6,089	4,246	0	51
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	1,011,490	1,005,943	1,052,044	1,132,617
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	1,678,679	1,674,086	1,746,481	1,844,995

Expenditures

710100 Food Services - Salaries	618,204	638,646	670,348	670,734
710200 Food Services - Benefits	84,435	88,747	82,455	102,938
710300 Food Services - Purchased Services	51,459	53,649	32,123	43,767
710400 Food Services - Supplies / Materials	929,531	917,290	961,034	996,211
710500 Food Services - Capital Objects	0	10,508	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	1,683,629	1,708,840	1,745,960	1,813,650

Balance Sheet

111000 Cash	186,086	166,858	152,184	196,083
112000 Investments	0	0	0	0
114000 Other Receivables	5,939	4,635	7,628	8,917
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	6,721	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	17,970	13,640	12,757	17,887
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	81,355	76,783	83,821	84,953
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	23,124	11,488	12,348
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	92,700	57,946	58,467	89,812

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	140,302	142,403	145,497	151,138
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.66	0.41	0.40	0.59
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: VALLEY SCHOOL DISTRICT
DISTRICT NUMBER: 262.0

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003
415000 Earnings on Investments	0	3,359	1,734	1,263
416100 Meal Sales - Reimbursable	44,658	41,605	45,165	46,993
416200 Meal Sales - Non-reimbursable	6,485	5,978	7,678	6,332
416900 Other Food Sales	14,703	15,645	22,220	16,712
419900 Other Local Sales	2,954	3,309	742	5,376
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	156,902	165,185	185,098	195,694
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	13,753	13,407	15,428	15,250
Total Revenues	239,455	248,488	278,065	287,620

Expenditures

710100 Food Services - Salaries	77,780	82,161	86,743	89,981
710200 Food Services - Benefits	31,960	32,207	35,305	37,215
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	125,106	132,323	152,713	156,755
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	234,846	246,691	274,761	283,951

Balance Sheet

111000 Cash	22,785	21,279	30,262	30,917
112000 Investments	40,905	43,887	40,454	41,619
114000 Other Receivables	468	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	222
213000 Accounts Payable	1,710	193	1,674	194
214000 Contracts Payable	12,757	0	0	15,888
217000 Salaries / Benefits Payable	0	15,854	16,619	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	49,691	49,119	52,423	56,232

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	19,571	20,558	22,897	23,663
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.54	2.39	2.29	2.38
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **VALLIVUE SCHOOL DISTRICT**
 DISTRICT NUMBER: **139.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	8,861	12,152	4,576	1,642
416100 Meal Sales - Reimbursable	329,518	333,712	342,729	356,817
416200 Meal Sales - Non-reimbursable	37,875	40,454	38,360	38,740
416900 Other Food Sales	65,008	82,229	105,619	98,872
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	498,767	524,696	624,354	726,497
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	940,029	993,243	1,115,638	1,222,568

Expenditures				
710100 Food Services - Salaries	374,404	406,199	444,069	499,600
710200 Food Services - Benefits	95,573	80,323	115,077	130,117
710300 Food Services - Purchased Services	10,415	17,862	23,036	17,219
710400 Food Services - Supplies / Materials	390,883	439,728	461,323	518,945
710500 Food Services - Capital Objects	7,319	11,126	25,079	34,311
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	39,300	0
Total Expenditures	878,594	955,238	1,107,884	1,200,192

Balance Sheet				
111000 Cash	230,907	257,412	266,610	305,074
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	27,817	23,941
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	86,084
214000 Contracts Payable	62,374	68,260	83,595	0
217000 Salaries / Benefits Payable	15,586	-1,800	12,126	21,850
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	152,947	190,952	198,706	221,081

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	73,216	79,603	92,324	100,016

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.09	2.40	2.15	2.21

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WALLACE SCHOOL DISTRICT**
 DISTRICT NUMBER: **393.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	37,323	42,073	22,470	22,197
416200 Meal Sales - Non-reimbursable	883	581	742	1,952
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	93,014	74,384	81,568	111,983
445900 Commodities and Other Federal Grants	0	10,185	8,419	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	1,762	16,231	7,689
Total Revenues	131,220	128,985	129,430	143,821
Expenditures				
710100 Food Services - Salaries	45,369	49,942	40,473	43,253
710200 Food Services - Benefits	7,467	2,372	10,583	4,240
710300 Food Services - Purchased Services	2,465	756	1,760	11,406
710400 Food Services - Supplies / Materials	67,844	80,223	62,283	71,719
710500 Food Services - Capital Objects	2,306	0	10,564	6,672
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	125,451	133,293	125,663	137,290
Balance Sheet				
111000 Cash	16,939	576	1,185	4,912
112000 Investments	0	0	0	0
114000 Other Receivables	0	11,859	12,969	16,521
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	2,565	2,369	321	1,069
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	14,374	10,066	13,833	20,364
Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	10,454	11,108	10,472	11,441
Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.37	0.91	1.32	1.78

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WEISER SCHOOL DISTRICT**
 DISTRICT NUMBER: **431.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	1,658	2,394	1,452	789
416100 Meal Sales - Reimbursable	108,412	113,382	109,187	101,552
416200 Meal Sales - Non-reimbursable	12,496	13,861	13,205	14,042
416900 Other Food Sales	16,601	16,166	18,862	16,211
419900 Other Local Sales	3,260	3,403	4,014	3,189
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	277,638	298,822	297,904	327,637
445900 Commodities and Other Federal Grants	31,598	33,445	38,623	40,899
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	451,663	481,473	483,247	504,319

Expenditures				
710100 Food Services - Salaries	156,921	172,506	184,686	161,333
710200 Food Services - Benefits	43,456	53,075	53,214	46,313
710300 Food Services - Purchased Services	6,830	7,593	6,598	5,135
710400 Food Services - Supplies / Materials	216,169	236,407	239,578	256,524
710500 Food Services - Capital Objects	1,339	1,449	11,574	20,582
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	424,715	471,030	495,650	489,887

Balance Sheet				
111000 Cash	102,988	111,068	110,527	99,960
112000 Investments	0	0	0	0
114000 Other Receivables	0	2,356	0	0
115000 Inventories	21,223	26,223	30,031	32,333
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	33,980	33,980	47,909	34,798
213000 Accounts Payable	188	0	0	30
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	29,158	34,339	33,724	24,108
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	21,223	26,223	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	39,662	45,105	58,925	73,357

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	35,393	39,253	41,304	40,824

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.12	1.15	1.43	1.80

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WENDELL SCHOOL DISTRICT**
 DISTRICT NUMBER: **232.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	1,312	1,635	1,325	1,139
416100 Meal Sales - Reimbursable	67,693	80,696	77,411	72,228
416200 Meal Sales - Non-reimbursable	5,472	6,373	6,857	6,120
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	885	295	1,020	416
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	155,841	169,680	183,228	194,392
445900 Commodities and Other Federal Grants	15,672	18,624	19,927	20,829
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	246,875	277,303	289,768	295,124

Expenditures				
710100 Food Services - Salaries	79,564	88,595	93,550	91,948
710200 Food Services - Benefits	10,584	12,183	10,265	11,598
710300 Food Services - Purchased Services	1,354	838	920	1,824
710400 Food Services - Supplies / Materials	139,982	157,380	167,625	169,858
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	231,484	258,996	272,360	275,228

Balance Sheet				
111000 Cash	61,882	80,938	56,218	100,796
112000 Investments	0	0	958	962
114000 Other Receivables	6,737	8,596	52,641	28,575
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	7,625	8,666	8,770	9,704
213000 Accounts Payable	1,884	1,943	2,137	2,169
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	12,432	13,940	16,517	16,171
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	46,678	64,985	82,393	102,289

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	19,290	21,583	22,697	22,936

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.42	3.01	3.63	4.46

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WEST BONNER COUNTY SCHOOL DISTRICT**
 DISTRICT NUMBER: **083.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	54,870	57,244	57,250	75,495
416200 Meal Sales - Non-reimbursable	79,687	78,892	80,476	47,110
416900 Other Food Sales	1,481	0	0	0
419900 Other Local Sales	0	2,013	4,402	3,743
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	253,488	283,773	284,080	283,477
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	31,696	0	58,194	20,000
Total Revenues	421,222	421,922	484,402	429,825

Expenditures				
710100 Food Services - Salaries	158,709	173,936	181,670	183,197
710200 Food Services - Benefits	36,354	38,810	42,963	43,039
710300 Food Services - Purchased Services	5,549	1,825	23,498	9,425
710400 Food Services - Supplies / Materials	219,189	228,060	216,983	193,122
710500 Food Services - Capital Objects	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	419,801	442,631	465,114	428,783

Balance Sheet				
111000 Cash	0	0	0	16,295
112000 Investments	0	0	0	0
114000 Other Receivables	23,706	11,119	46,119	4,364
115000 Inventories	0	0	10,902	14,062
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	5,622	26,661	0
213000 Accounts Payable	217	2,011	2,651	1,812
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	22,068	22,774	27,709	31,867
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,421	-19,288	0	1,042

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	34,983	36,886	38,760	35,732

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.04	-0.52	0.00	0.03

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WEST JEFFERSON SCHOOL DISTRICT**
 DISTRICT NUMBER: **253.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	49,336	45,501	51,073	50,708
416200 Meal Sales - Non-reimbursable	9,243	2,081	1,869	2,328
416900 Other Food Sales	6,157	5,176	5,506	6,325
419900 Other Local Sales	11,572	127	108	0
439000 Other State Revenue	0	2,346	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	75,134	69,900	69,583	87,512
445900 Commodities and Other Federal Grants	0	12,609	10,903	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	21,786	49,053	28,592	39,372
Total Revenues	173,228	186,793	167,634	186,245

Expenditures				
710100 Food Services - Salaries	51,753	54,313	68,624	73,972
710200 Food Services - Benefits	28,763	31,024	28,592	32,554
710300 Food Services - Purchased Services	0	0	0	0
710400 Food Services - Supplies / Materials	102,406	70,851	62,061	66,623
710500 Food Services - Capital Objects	287	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	183,209	156,188	159,277	173,149

Balance Sheet				
111000 Cash	0	8,431	8,305	39,440
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	8,453	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	9,801	0	0	0
213000 Accounts Payable	0	30	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	12,403	0	0	9,586
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-22,204	8,401	16,758	29,854

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	15,267	13,016	13,273	14,429

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.45	0.65	1.26	2.07

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WEST SIDE JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **202.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	907	1,337	1,407	1,036
416100 Meal Sales - Reimbursable	50,370	49,892	47,326	57,143
416200 Meal Sales - Non-reimbursable	5,172	3,931	3,083	579
416900 Other Food Sales	0	0	3,438	2,770
419900 Other Local Sales	0	0	0	0
439000 Other State Revenue	0	0	0	1,800
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	107,405	91,000	92,146	78,526
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	10,000	15,000
Total Revenues	163,854	146,160	157,400	156,854

Expenditures				
710100 Food Services - Salaries	53,279	60,964	63,775	61,541
710200 Food Services - Benefits	9,526	10,943	12,982	11,170
710300 Food Services - Purchased Services	0	0	0	877
710400 Food Services - Supplies / Materials	75,609	97,542	77,610	80,136
710500 Food Services - Capital Objects	0	0	535	199
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	138,414	169,449	154,902	153,923

Balance Sheet				
111000 Cash	55,454	23,568	1,062	3,993
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	0	0
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	33,602	25,004	0	0
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	21,852	-1,436	1,062	3,993

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	11,535	14,121	12,909	12,827

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.89	-0.10	0.08	0.31

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WHITEPINE JOINT SCHOOL DISTRICT**
 DISTRICT NUMBER: **288.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	24,400	25,138
416200 Meal Sales - Non-reimbursable	0	0	3,919	4,639
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	0	84	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	0	0	43,759	46,019
445900 Commodities and Other Federal Grants	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	11,633	9,546
Total Revenues	0	0	83,795	85,342

Expenditures				
710100 Food Services - Salaries	0	0	40,927	35,070
710200 Food Services - Benefits	0	0	11,072	10,242
710300 Food Services - Purchased Services	0	0	36	170
710400 Food Services - Supplies / Materials	0	0	31,760	39,420
710500 Food Services - Capital Objects	0	0	0	440
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	0	0	0	0
Total Expenditures	0	0	83,795	85,342

Balance Sheet				
111000 Cash	0	0	20	20
112000 Investments	0	0	0	0
114000 Other Receivables	0	0	5,927	6,478
115000 Inventories	0	0	0	0
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	0	0	0	135
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	0	0	5,947	6,363
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	0	0	6,983	7,112

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WILDER SCHOOL DISTRICT**
 DISTRICT NUMBER: **133.0**

	FY 2000	FY 2001	FY 2002	FY 2003
Revenues				
415000 Earnings on Investments	1,209	0	0	0
416100 Meal Sales - Reimbursable	9,537	10,914	9,622	10,863
416200 Meal Sales - Non-reimbursable	3,125	3,537	4,023	3,086
416900 Other Food Sales	0	0	0	0
419900 Other Local Sales	0	5	5	0
439000 Other State Revenue	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0
445500 Federal Reimbursement	149,940	151,747	148,311	156,107
445900 Commodities and Other Federal Grants	10,115	11,468	5,954	15,506
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0
460000 Transfers In	0	0	0	0
Total Revenues	173,926	177,671	167,915	185,562

Expenditures				
710100 Food Services - Salaries	53,812	54,452	56,386	59,769
710200 Food Services - Benefits	21,821	31,420	33,484	35,881
710300 Food Services - Purchased Services	911	1,002	1,991	2,451
710400 Food Services - Supplies / Materials	69,259	83,862	77,131	82,732
710500 Food Services - Capital Objects	1,549	8,167	0	60
911600 Food Services - Debt Service Principal	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0
710700 Insurance - Judgements	0	0	0	0
920800 Transfers Out	7,657	7,902	3,718	8,573
Total Expenditures	155,009	186,805	172,710	189,466

Balance Sheet				
111000 Cash	44,667	39,451	33,485	30,213
112000 Investments	0	0	0	0
114000 Other Receivables	9,577	6,245	8,412	6,229
115000 Inventories	9,096	7,868	7,868	8,089
116000 Other Current Assets	0	0	0	0
211000 Interfund Payable	0	0	0	0
213000 Accounts Payable	497	340	1,015	555
214000 Contracts Payable	0	0	0	0
217000 Salaries / Benefits Payable	15,241	14,756	15,078	14,208
218000 Payroll Withholding	0	0	0	0
221000 Deferred Revenue	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0
310600 Reserved for Inventories	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	47,602	38,468	33,672	29,768

Average Monthly Expenditures				
(Total expenditures above divided by 12 operating months)	12,917	15,567	14,393	15,789

Months of Operating Funds Available				
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.69	2.47	2.34	1.89

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.